Bharamappa Basappa Yerimani, Risingsun Agencies & Hubli Cigarette Entre v. Additional Commissioner of Income Tax, NFAC & Ors.

C.C.C. No. 100155/2022

2023:KHC-D:9729-DB | 2023-08-30

Contempt proceeding closed with protection against coercive steps until disposal of three pending writ petitions.

Income-tax Act,1961: sections 148

High Court of Karnataka | 2-judge bench (Division Bench) | S. R. Krishna Kumar | G. Basavaraja

Assessment years: 2016-17, 2017-18, 2018-19

01 FACTS OF THE CASE

Bharamappa Yerimani, Risingsun Agencies and Hubli Cigarette Entre alleged breach of interim protection in tax and benami proceedings. WP 105223/2021 concerned section 148 notices for AYs 2016-17 and 2017-18; WP 101423/2022 concerned AY 2018-19; WP 100380/2022 concerned a benami notice. All three writs remained pending.

Source: PDF pp.3–4, paragraphs 1–4

02 DISCUSSION BY THE HON'BLE COURT

Revenue stated that it would not take precipitative or coercive steps concerning the subject matter of those writs. The Court took that submission and the pending interim protections into account, referring also to section 22 of the Contempt of Courts Act.

Source: PDF p.5, paragraphs 5–6

03 JUDICIAL DECISION

Until disposal of WPs 105223/2021, 100380/2022 and 101423/2022, respondents were directed not to take precipitative or coercive steps against the complainants in relation to their subject matter.

Source: PDF pp.5–6, paragraph 6

04 OUTCOME / IN WHOSE FAVOUR

Contempt proceedings were disposed of, reserving other available remedies and liberty to seek revival/reopening if occasion arose. The order records no conviction or punishment for contempt and does not finally decide the tax or benami challenges.

Source: PDF p.6, paragraph 7

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Protection follows the identified subject matter: The restraint is tied to three specified writs and lasts until their disposal. It is not an exemption from all tax action involving these complainants; matching a proposed step to the subject matter and current status of the underlying writ is essential. (PDF pp.5–6, paragraphs 5–6)

Closure is not a merits or contempt verdict: The Court disposed of the proceeding after Revenue's assurance and a prospective direction. It did not decide the validity of the notices or pronounce guilt for past disobedience. Those distinctions prevent a compliance order from becoming a substantive tax precedent. (PDF pp.5–6, paragraphs 5–7)

Revival remains expressly available: The liberty to reopen preserves an enforcement route if circumstances warrant it; it does not mean contempt is already established. The printed narrative dates a benami notice 21 February 2022 while referring to a 14 February order in the related writ, a chronology requiring the underlying record rather than assumption. (PDF p.4, paragraph 3; p.6, paragraph 7)

Source: PDF pp.5–6, paragraphs 5–6

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 6-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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