Principal Commissioner of Income Tax & Anr. v. Karnataka Emta Coal Mines Ltd.

I.T.A. No. 341/2023

I.T.A. No. 341/2023 (High Court of Karnataka, 2024-02-05) | 2024-02-05

Revenue appeal rejected for non-compliance with office objections after a conditional two-week direction.

260A

High Court of Karnataka | Division Bench | Justice Krishna S. Dixit | Justice G. Basavaraja

Assessment years: 2014-15

Scope of this order

Revenue appeal ended on procedural default; the supplied order does not decide the tax merits.

01 FACTS OF THE CASE

Revenue filed section 260 A appeal ITA 341/2023 against the Tribunal order dated 14 November 2022 in ITA 2139/Bang/2018 for AY 2014-15. The requested relief was reversal of the Tribunal and restoration of the assessment/appellate-commissioner result.

Source: PDF p. 2

02 DISCUSSION BY THE HON'BLE COURT

On 5 February 2024 the Court directed steps within two weeks, failing which the appeal itself would stand rejected. The certified-copy record adds an Assistant Registrar note that office objections were not complied with and the appeal stood rejected.

Source: PDF p. 3

03 JUDICIAL DECISION

The conditional order required steps in two weeks; the supplied registry endorsement records the resulting rejection for non-compliance.

Source: PDF p. 3

04 OUTCOME / IN WHOSE FAVOUR

Revenue appeal ended on procedural default; the supplied order does not decide the tax merits.

Source: PDF p. 3

05 EXPERT COMMENTS

Read the order together with the registry endorsement — Page 2 states a conditional consequence; page 3 records that the default actually occurred. Reporting only an adjournment or only an unexplained merits dismissal would omit material parts of the source.

Section 260 A identifies the route, not a substantive holding — The appeal prayer identifies AY 2014-15 and the Tribunal docket. No substantial question is answered in the operative order, so rejection cannot be used as High Court approval of a particular tax proposition.

Do not turn copy dates into judgment dates — The order is dated 5 February 2024. Typing and copy dates of 1 and 2 August 2024 on the registry endorsement are later administrative dates, not a second adjudication.

Source: PDF p. 3

SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 3-page supplied source; all pages read.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 3 physical source pages read and visually inspected. SHA-256: 1ae719a116946863bf2def25404093faf530845a11a31f5f42b10fdfbe7552e4.

STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has 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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