Income Tax Department v. Kingfisher Airlines Ltd. & A.K. Ravindranath Nedungadi

Criminal Revision Petition No. 532/2021

2024:KHC:21422 | 2024-06-12

Criminal revision dismissed as not surviving; separate pending case against the company expressly preserved.

High Court of Karnataka | Single Judge | Justice V. Srishananda

Assessment years: Not specified in supplied order

Scope of this order

This revision ended; the other company case was preserved and no merits acquittal on the underlying tax offence was recorded.

01 FACTS OF THE CASE

The Department's CRL.RP 532/2021 under sections 397 and 401 CrPC challenged dismissal of the complaint in FR 4/2020 on 10 January 2020. A memo reported the second respondent director's death on 29 January 2022; Department counsel stated another criminal case against the company was pending.

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02 DISCUSSION BY THE HON'BLE COURT

The Court treated this revision as no longer surviving in light of the recorded circumstances, while expressly separating it from the other pending company prosecution.

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03 JUDICIAL DECISION

The revision was dismissed, with an express direction that dismissal would not affect the separate pending case against Kingfisher Airlines Ltd.

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04 OUTCOME / IN WHOSE FAVOUR

This revision ended; the other company case was preserved and no merits acquittal on the underlying tax offence was recorded.

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05 EXPERT COMMENTS

Distinguish the company from the deceased director — The death memo concerns respondent 2. The express saving concerns another case against respondent 1, the company. The order cannot be read as termination of all proceedings against both respondents.

The earlier complaint and this revision are separate stages — The challenged complaint-dismissal order is dated 10 January 2020; this revision-disposal order is 12 June 2024. Neither date should be replaced by the director's death date.

No offence finding is supplied — The caption identifies the Department's TDS circle, but the order does not specify an Income-tax Act offence section or determine guilt, liability or payment. A substantive TDS-prosecution conclusion would exceed the source.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 2-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 2 physical source pages read and visually inspected. SHA-256: 31999e68876706474d6ffd6904a388604858c64cf1b0cbfcdaec131b44e1df1c.

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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