Deputy Commissioner of Income Tax (International Taxation), Circle 1(1) v. AD2PRO Media Solutions Inc., USA

W.A. No. 328/2024

2024:KHC:22918-DB | 2024-06-24

Revenue writ appeal rejected because the Single Judge correctly applied the identified coordinate-Bench decision.

High Court of Karnataka | Division Bench | Justice Krishna S. Dixit | Justice Ramachandra D. Huddar

Assessment years: Not specified in supplied order

Scope of this order

The respondent retained the relief granted by the Single Judge. This three-page appellate order does not set out the underlying tax computation or detailed relief.

01 FACTS OF THE CASE

Revenue brought WA 328/2024 under section 4 of the Karnataka High Court Act against the Single Judge's 13 April 2023 order in WP 4233/2021. That order had granted relief to assessees in a batch of petitions.

Source: PDF p. 2

02 DISCUSSION BY THE HON'BLE COURT

On examining the paper book, the Division Bench found no error in applying the ratio of ITA 232/2020 and connected matters to the subject petition.

Source: PDF p. 2

03 JUDICIAL DECISION

The writ appeal was rejected as without merit; the order states that costs were made easy.

Source: PDF p. 3

04 OUTCOME / IN WHOSE FAVOUR

The respondent retained the relief granted by the Single Judge. This three-page appellate order does not set out the underlying tax computation or detailed relief.

Source: PDF p. 3

05 EXPERT COMMENTS

Identify precisely what was affirmed — The appellate conclusion approves application of the identified coordinate-Bench ratio. The supplied order does not reproduce the Single Judge's detailed directions, so a particular refund amount or tax exemption cannot be reconstructed from it.

Do not import the section 260 A route into a writ appeal — This proceeding is expressly under section 4 of the Karnataka High Court Act. The earlier ITA docket is precedent, not the procedural route of WA 328/2024.

Keep the source limitation visible — No assessment year, charging section or treaty article appears in this short order. The note therefore reports the appellate result without inventing the missing substantive background.

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: 1f906902a62d0b7b612ff8baba1cef3af715d1937124f3296cc4785194ff2225.

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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.