Pr. Commissioner of Income-tax (International Taxation), Bengaluru & Anr. v. M/s. KDDI Corporation, Japan

ITA No. 234 of 2024

2025:KHC:32368-DB | 2025-08-20

KDDI AY 2015-16 appeal dismissed following the preceding year's decision on identical questions.

Income-tax Act,1961: sections 260A

High Court of Karnataka | 2-judge bench (Division Bench) | Hon'ble Mr. Justice S.G. Pandit | Hon'ble Mr. Justice K.V. Aravind

Assessment years: 2015-16

01 FACTS OF THE CASE

Revenue appealed against the ITAT C Bench order of 15 April 2024 in IT(IT)A 102/Bang/2024 for AY 2015-16. The common Tribunal order also covered AYs 2013-14 and 2014-15.

Source: PDF p.2, paras 2–3

02 DISCUSSION BY THE HON'BLE COURT

ITA 233/2024 for AY 2014-15 had been dismissed on 19 August 2025 on identical questions, covered by the Karnataka Vodafone Idea decision of 14 July 2023 and the Supreme Court decision cited as(2025)176 taxmann.com 626.

Source: PDF pp.2–3, para 3

03 JUDICIAL DECISION

Following ITA 233/2024, the Court dismissed ITA 234/2024.

Source: PDF p.3, paras 4–5

04 OUTCOME / IN WHOSE FAVOUR

Assessee successful for AY 2015-16; the common Tribunal order was not disturbed as challenged here.

Source: PDF p.3

05 EXPERT COMMENTS

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

Follow the chain of authority accurately: The immediate comparator is KDDI's AY 2014-15 appeal, which in turn applied the two Vodafone Idea authorities. This short judgment confirms the same result for identical questions. It does not reproduce the statutory or treaty reasoning, so precise substantive reliance requires the referenced decisions. (PDF pp.2–3)

Do not substitute an assumed transaction: The order gives no contract, payment amount, equipment rights or detailed services description. Those facts should not be supplied simply because Vodafone Idea is cited. The reliable conclusion is that Revenue identified identical questions under the same Tribunal order and the earlier dismissal governed. (PDF pp.2–3)

A common Tribunal order still produces distinct appeals: The Tribunal covered three years, but ITA 234/2024 concerns only AY 2015-16. The 19 August decision for AY 2014-15 is a related authority, not this judgment's date or docket. Preserving that distinction prevents the loss of a separately adjudicated assessment-year appeal. (PDF p.2, paras 2–3)

Source: PDF pp.2–3

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 3-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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