The Pr. Commissioner of Income Tax-3 & Anr. v. M/s Nalpak Restaurants

WP No. 23902 of 2023 (T-IT) (challenging ITAT M.P. No. 93/Bang/2023 in ITA No. 10/Bang/2022)

2025:KHC:41938 | 2025-10-23

Revenue writ against Tribunal miscellaneous-petition order dismissed following Brush Tech India.

High Court of Karnataka | Single Judge Bench | Justice S.R. Krishna Kumar

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Revenue sought to quash the ITAT order of 19 May 2023 in M. P.93/Bang/2023, arising from ITA 10/Bang/2022. Nalpak Restaurants opposed the petition under Articles 226 and 227.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

After hearing both sides and examining the record, the Court held that the issue was directly covered by DCIT v. Brush Tech India, W. P.27089/2023, decided 30 July 2025. The short order does not reproduce that judgment's reasoning or identify the underlying tax provision.

Source: PDF p.2, paras 2–3

03 JUDICIAL DECISION

The petition was dismissed as devoid of merits by applying the coordinate-bench decision.

Source: PDF pp.2–3, para 4

04 OUTCOME / IN WHOSE FAVOUR

Revenue's challenge failed; the 19 May 2023 Tribunal order was not quashed.

Source: PDF p.3

05 EXPERT COMMENTS

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

Identify what survived the challenge: The immediate subject was the Tribunal's miscellaneous-petition order, not a directly examined assessment. Dismissal leaves that order undisturbed. It does not, by itself, establish the precise relief earlier granted by the Tribunal or the amount of any deduction. (PDF pp.1–3)

The precedent supplies the missing reasoning: Brush Tech India is the express basis of decision, but its ratio is not restated here. Applying Nalpak to another case requires comparing that judgment and the underlying Tribunal orders. The present source alone cannot support a detailed proposition about employee contributions or the scope of rectification. (PDF p.2, para 3)

Keep unknown details genuinely unknown: No assessment year, tax amount or substantive statutory section is stated. Assigning those details from a similar taxpayer dispute would obscure the limited information available. The reliable identifiers are W. P.23902/2023, the Tribunal docket and the cited coordinate-bench decision. (PDF pp.1–3)

Source: PDF pp.1–3

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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