# M/s. G.K. Corporation Private Limited v. The Pr. Commissioner of Income Tax, Bengaluru-3 & Ors.

WP No. 9451 of 2021 (T-IT)

2025:KHC:46004 | WP No. 9451 of 2021 (T-IT) | 2025-11-12

**Demand-deposit challenge withdrawn with liberty to avail an appropriate remedy in law.**

Constitution of India: Articles 226 and 227

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

Assessment years:

## 01 FACTS OF THE CASE

G. K. Corporation challenged the Principal Commissioner's order dated 4 December 2020, sought waiver of deposit of disputed demand and challenged the ITO's stay order dated 26 October 2020. A memo dated 11 November 2025 sought withdrawal with liberty to avail an appropriate remedy in law.

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## 02 DISCUSSION BY THE HON'BLE COURT

The Court acted on the memo without deciding the deposit condition or the legality of the challenged orders.

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## 03 JUDICIAL DECISION

The memo was recorded and the writ dismissed as withdrawn with liberty as requested.

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## 04 OUTCOME / IN WHOSE FAVOUR

The writ ended; an appropriate remedy available in law was preserved. No waiver of deposit, stay or merits relief was ordered.

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## 05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

Liberty is limited to a remedy available in law — The Court expressly preserved an appropriate remedy, but did not identify a forum, admit a future challenge or waive procedural conditions. A later filing would still need to establish its own availability; this order is not a blanket extension of limitation.

The deposit dispute remains undecided here — The prayer sought waiver and attacked two administrative orders. Withdrawal did not grant that waiver or determine the correct percentage. The operative order must therefore be distinguished from the substantive relief described on the petition's cover page.

Preserve the sequence of orders — The 26 October 2020 stay order and 4 December 2020 Principal Commissioner's order are the administrative acts identified. The November 2025 memo explains how the writ ended, not how those acts were resolved. Their operative status requires the underlying record or later proceedings.

Source: PDF p.2

## SOURCE & VERIFICATION

High Court of Karnataka official judgment PDF - AKHB Repository (20251112_KAHC010081582021.pdf)

3-page official High Court of Karnataka judgment PDF (20251112_KAHC010081582021.pdf, 121,701 bytes).

All 3 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 3 physical page(s) of 20251112_KAHC010081582021.pdf (Google Drive ID: 134_iAsbqNlcDhQp1mCRO3XeAttt29n1a, 121,701 bytes, SHA-256: 4079ffc9b2ad9628a2685732bef0a5cc347fbdd919dbde65abe7ac525d799b12) extracted and verified page-by-page.

## STATUTORY SCOPE

The source records procedural withdrawal, not a substantive construction of the Income-tax Act. No current operation of a cited policy or later remedy is verified.

## LATER TREATMENT

Source checked 2026-10-21. Subsequent 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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