The Commissioner of Income-Tax (TDS) & Anr. v. Avesagenome Project International Pvt. Ltd.

Review Petition No. 84 of 2023 (in ITA No. 156/2021)

2025:KHC:47473-DB | Review Petition No. 84 of 2023 (in ITA No. 156/2021) | 2025-11-18

Revenue review withdrawn on CBDT monetary-limit memo; original appeal order not reviewed.

Code of Civil Procedure: Order XLVII rule 1 and section 114 | CBDT Circular No.9/2024 dated 17 September 2024 (as cited in withdrawal memo)

High Court of Karnataka | 2-judge bench (Division Bench) | Justice B.M. Shyam Prasad | Justice G. Basavaraja

Assessment years:

01 FACTS OF THE CASE

The Commissioner of Income-tax (TDS) and Deputy Commissioner sought review or recall of the 3 January 2023 order in ITA 156/2021 concerning Avesagenome Project International Pvt. Ltd. Revenue's withdrawal memo cited CBDT Circular 9/2024, stating that the limit had increased from Rs.1 crore to Rs.2 crore and this matter fell below Rs.2 crore.

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02 DISCUSSION BY THE HON'BLE COURT

The Court reproduced the monetary-limit memo and disposed of the review on that basis. It did not examine the review grounds or reconsider the original appeal's tax issues.

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03 JUDICIAL DECISION

The review petition stood dismissed as withdrawn in view of Revenue's memo.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue did not obtain review or recall. The source contains no fresh merits holding in favour of either side.

Source: PDF p.3

05 EXPERT COMMENTS

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

Monetary policy supplied the withdrawal reason — Revenue's memo invoked the increased threshold and stated this matter was below it. The Court accepted withdrawal without analysing the circular's exceptions or computing tax effect. This source demonstrates the stated basis of this particular withdrawal, not universal eligibility under the circular.

A review proceeding is distinct from the original appeal — RP 84/2023 sought review of the 3 January 2023 order in ITA 156/2021. Its withdrawal left that order unrecalled by this proceeding, but does not restate or independently endorse the original reasoning. Substantive reliance requires reading the original appeal order.

Do not import a TDS merits holding — The Revenue petitioner's TDS designation identifies its office. It does not establish which withholding provision or substantive issue the Court decided; none was decided in this withdrawal order. The assessment year and precise tax effect are not supplied.

Source: PDF p.2

SOURCE & VERIFICATION

High Court of Karnataka official judgment PDF - AKHB Repository (20251118_KAHC010108222023.pdf)

3-page official High Court of Karnataka judgment PDF (20251118_KAHC010108222023.pdf, 85,483 bytes).

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

Open cited source rendition

All 3 physical page(s) of 20251118_KAHC010108222023.pdf (Google Drive ID: 1PmzLfFkaSdVKr5NUsKjGw6K1T7aFgZWI, 85,483 bytes, SHA-256: f8fe311c015cb174f880f4f83e8f242273768e211428c3db3693b5e11fde38f2) 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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