Mr. Siddaramanna Prasad v. Income Tax Officer, Ward-1(1)(1), Bengaluru

WP No. 3688 of 2022 (T-IT)

2025:KHC:47828 | WP No. 3688 of 2022 (T-IT) | 2025-11-19

Writ seeking appeal effect and refund dismissed as withdrawn following reported settlement.

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

Siddaramanna Prasad sought an order giving effect to the CIT(A) decision dated 3 June 2019 and refund of excess tax with interest. His counsel's memo dated 19 November 2025 stated that the matter had been settled and requested withdrawal.

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02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the reported settlement through the petitioner's memo. It did not set out the settlement terms, assess the refund calculation or determine any interest entitlement.

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03 JUDICIAL DECISION

The memo was placed on record and the petition dismissed as withdrawn.

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04 OUTCOME / IN WHOSE FAVOUR

The writ ended after reported settlement. The order does not specify an amount paid, direct payment or establish complete implementation of the CIT(A) order.

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05 EXPERT COMMENTS

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

Settlement is recorded at the level stated — Counsel reported settlement and sought withdrawal. The Court accepted that procedural request without reproducing an agreement or imposing terms. The order therefore establishes closure of the writ, while leaving the settlement's actual performance outside its text.

Appeal effect and payment remain distinct facts — The original prayer linked implementation of the 3 June 2019 CIT(A) order to refund and interest. Withdrawal does not itself prove the date of the appeal-effect order, the refund amount or the interest computation. Those particulars must be traced to the implementation record.

No precedent on the underlying entitlement — The dismissal as withdrawn should not be cited as a rejection of the taxpayer's entitlement or as a judicial award of refund. Its significance is procedural settlement closure; the source gives neither an assessment year nor a reasoned tax holding.

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SOURCE & VERIFICATION

High Court of Karnataka official judgment PDF - AKHB Repository (20251119_KAHC010359972021.pdf)

2-page official High Court of Karnataka judgment PDF (20251119_KAHC010359972021.pdf, 94,053 bytes).

All 2 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All 2 physical page(s) of 20251119_KAHC010359972021.pdf (Google Drive ID: 1BM9CVnTN0Vhm-pCfa0HBG6usGFFRNYMs, 94,053 bytes, SHA-256: 332b8579da53041382191c686c5cdc975235a360db0ce204032fc41df3302984) extracted and verified page-by-page.

STATUTORY SCOPE

Provisions in the petition identify the relief sought; no substantive tax interpretation is made in the operative disposal.

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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