

Principal Commissioner of Income Tax (Central) v. M/s. Tarini Minerals Pvt. Ltd.

ITA No. 75 of 2022

ITA No. 75 of 2022 (Orissa HC, decided 11.03.2025) | 2025-03-11

Section 260A appeal by Revenue against M/s. Tarini Minerals Pvt. Ltd. dismissed as covered by companion judgment delivered on the same day in ITA No. 74 of 2022.

Income-tax Act, 1961: section 260A

High Court of Orissa | 2-judge bench (Division Bench) | Arindam Sinha, A.C.J. | M. S. Sahoo, J.

Assessment years: See companion ITA No. 74 of 2022

Short follow-on disposal; read with lead judgment in ITA No. 74 of 2022 decided on 11.03.2025

This 1-page order dismisses ITA No. 75 of 2022 as covered by the judgment delivered the same day in ITA No. 74 of 2022 without separately repeating the factual narrative.

01 FACTS OF THE CASE

The Principal Commissioner of Income Tax (Central) preferred ITA No. 75 of 2022 against M/s. Tarini Minerals Pvt. Ltd. At the hearing on 11.03.2025, counsel at the Bar jointly submitted that the appeal was covered by the Court's judgment delivered earlier the same day in ITA No. 74 of 2022.

Source: [Paragraph 1; PDF p. 1](#)

02 DISCUSSION BY THE HON'BLE COURT

Recording the joint submission at the Bar that the issue was squarely covered by the judgment delivered the same day in ITA No. 74 of 2022, the Division Bench followed that decision.

Source: [Paragraphs 1-2; PDF p. 1](#)

03 JUDICIAL DECISION

Dismissed ITA No. 75 of 2022.

Source: [Paragraph 2; PDF p. 1](#)

04 OUTCOME / IN WHOSE FAVOUR

Assessee - Revenue's appeal (ITA No. 75 of 2022) dismissed following judgment delivered the same day in ITA No. 74 of 2022.

Source: [Paragraph 2; PDF p. 1](#)

05 AKHB REVIEW POINT

AKHB analysis: cite alongside the lead judgment in ITA No. 74 of 2022 (Orissa High Court, decided 11.03.2025).

Source: [Paragraphs 1-2; PDF p. 1](#)

SOURCE & VERIFICATION

[High Court of Orissa official judgment PDF - AKHB Cloud Repository \(20250311_ODHC010680112022.pdf\)](#)

1-page official High Court of Orissa judgment PDF (20250311_ODHC010680112022.pdf).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

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STATUTORY SCOPE

Applies section 260A of the Income-tax Act, 1961. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-18. Full primary judgment PDF read page-by-page and verified against the AKHB Google Drive repository. Comprehensive subsequent judicial 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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