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

Revenue appeal dismissed as covered by the same-day judgment in ITA No.74 of 2022; no independent merits reasoning reproduced.

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

Assessment years:

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) appealed against Tarini Minerals Pvt. Ltd. in ITA No.75 of 2022. On 11.03.2025, the Court recorded submissions at the Bar that this appeal was covered by its judgment delivered that day in ITA No.74 of 2022. The order does not state an assessment year, amount or underlying tax issue.

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02 DISCUSSION BY THE HON'BLE COURT

The Bench accepted that the appeal was covered by the same-day judgment in ITA No.74 of 2022. It did not reproduce that judgment's facts or reasoning, identify a statutory dispute or undertake a separate analysis in this order.

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03 JUDICIAL DECISION

ITA No.75 of 2022 was dismissed as covered by the judgment in ITA No.74 of 2022.

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04 OUTCOME / IN WHOSE FAVOUR

Revenue's appeal was dismissed, leaving Tarini Minerals successful in this appeal. The short order supplies the disposition but not the underlying merits rationale.

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05 EXPERT COMMENTS

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

A disposition linked to another judgment — The operative result is unambiguous: Revenue's ITA No.75 was dismissed. Its reasoning is incorporated by reference to ITA No.74 decided on 11.03.2025. This order can establish the result in the named appeal, but a substantive tax proposition must be traced to the lead judgment rather than reconstructed from the dismissal.

Coverage does not establish an identical assessment year — The Bench recorded coverage, not a recital of common assessment facts. No assessment year, quantum or provision appears here. Those particulars cannot be imported simply because the appeals were heard together or concerned the same taxpayer; the docket remains an independently disposed appeal.

Use the two records for different purposes — For a litigation chronology, cite this order for dismissal of ITA No.75. For an argument about the legal test, obtain and examine the same-day ITA No.74 judgment and compare the relevant facts. This short order alone does not establish the breadth of that test or its subsequent treatment.

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SOURCE & VERIFICATION

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STATUTORY SCOPE

This short order does not identify a statutory provision or the underlying tax issue. It dismisses the appeal as covered by ITA No.74 of 2022 decided the same day.

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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