IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF JUNE, 2024

PRESENT

THE HON'BLE MR JUSTICE KRISHNA S DIXIT

AND

THE HON'BLE MR JUSTICE RAMACHANDRA D. HUDDAR

WRIT APPEAL NO. 328 OF 2024 (T-IT)

BETWEEN:

THE DEPUTY COMMISSIONER OF INCOME TAX,
(INTERNATIONAL TAXATION),
CIRCLE-1(1), BMTC BUILDING,
80 FEET ROAD, KORAMANGALA,
BENGALURU – 560 095.

…APPELLANT

(BY SRI. Y.V. RAVIRAJ., ADVOCATE)

AND:

M/S AD2PRO MEDIA SOLUTIONS INC.,USA,
REPRESENTED BY ITS
AUTHORISED SIGNATORY
SRI. VENKATESAPERUAMAL GOPALAKISHNAN,
SON OF LATE SRI. VENKATESAPERUMAL,
AGED ABOUT 63 YEARS,
NO.23371, MULHOLLAND DR.NO.132,
WOODLAND HILLS,
CA 91364 USA.

…RESPONDENT

(BY SRI.V.CHANDRASHEKHAR, ADVOCATE)

Digitally signed by SHARADA VANI B
Location: HIGH COURT OF KARNATAKA

THIS WRIT APPEAL IS FILED U/S 4 OF THE KARNATAKA HIGH COURT ACT, PRAYING TO SET ASIDE THE ORDER PASSED BY THE LEARNED SINGLE JUDGE IN W.P. No.4233/2021(T-IT) DATED 13.04.2023, ETC.

THIS WRIT APPEAL, COMING ON FOR ORDERS, THIS DAY, **KRISHNA S DIXIT J.,** DELIVERED THE FOLLOWING:

JUDGMENT

The challenge is to the order of the learned Single Judge dated 13.04.2023 passed in Writ Petition No.4233/2021(T-IT), whereby a batch of petitions having been favoured, the assessees therein have been granted relief.

2. On perusal of the paper book, we notice that the learned Single Judge has followed the decision of a co-ordinate Bench of this Court in ITA No.232/2020 and connected matters. We do not find any error in the learned Single Judge's order, applying the ratio of the said decision to the subject petition and granting the relief to the assessees.

In view of the above, the appeal being unworthy of merits, is liable to be and accordingly rejected, costs having been made easy.

Sd/-
JUDGE

Sd/-
JUDGE

BMV*
List No.: 1 Sl No.: 8