NC: 2025:KHC:32368-DB
ITA No. 234 of 2024

HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 20TH DAY OF AUGUST, 2025

PRESENT

THE HON'BLE MR. JUSTICE S.G.PANDIT

AND

THE HON'BLE MR. JUSTICE K. V. ARAVIND

INCOME TAX APPEAL No.234 OF 2024

BETWEEN:

1. PR. COMMISSIONER OF INCOME TAX,
(INTERNATIONAL TAXATION),
KORMANGALA, BANGALORE.

2. THE DEPUTY COMMISSIONER OF INCOME TAX,
INTERNATIONAL TAXATION, CIRCLE 2(1)
KORMANGALA, BANGALORE.

...APPELLANTS

(BY SRI. E.I.SANMATHI, SENIOR STANDING COUNSEL)

Digitally signed by VALLI MARIMUTHU
Location: HIGH COURT OF KARNATAKA

AND:

M/S. KDDI CORPORATION,
JAPAN, 2-3-2, NISHI SHINJUKU
NISHI SHINJUKU-KU,
TOKYO, JAPAN-1638003
PAN: AAICK596ID
REP. BY ITS DIRECTOR.

...RESPONDENT

(BY SMT.TANMAYEE RAJKUMAR, ADVOCATE)

THIS ITA / INCOME TAX APPEAL IS FILED UNDER SECTION 260-A OF INCOME TAX ACT 1961, PRAYING TO DECIDE THE FOREGOING QUESTION OF LAW AND OR SUCH OTHER QUESTIONS OF LAW AS MAY BE FORMULATED BY THE

HON'BLE COURT AS DEEMED FIT AND SET ASIDE THE APPELLATE ORDER DATED 15/4/2024 PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH, BANGALORE AND ETC.

THIS APPEAL COMING ON FOR ORDERS, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE MR. JUSTICE K. V. ARAVIND

ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE K.V. ARAVIND)

Heard Sri E.I. Sanmathi, learned Senior Standing Counsel appearing for the appellants-Revenue, and Smt. Tanmayee Rajkumar, learned counsel appearing for the respondent-Assessee.

2. The Revenue has preferred this appeal challenging the order dated 15.04.2024 passed by the Income Tax Appellate Tribunal, 'C' Bench, Bengaluru, in IT(IT)A No.102/Bang/2024, relating to the Assessment Year 2015-16.

3. The Tribunal has passed a common impugned order for the Assessment Years 2013-14 to 2015-16. The Revenue has preferred an appeal in ITA No.233/2024 for the Assessment Year 2014-15, raising identical substantial questions of law. This Court, by order dated 19.08.2025, dismissed the

Revenue's appeal, holding that the substantial questions of law raised therein are covered by the judgment of this Court in the case of ***M/s. Vodafone Idea Limited vs. Deputy Director of Income Tax and another***, in ***ITA No.160/2015*** and allied matters, dated 14.07.2023, as well as by the decision of the Hon'ble Supreme Court in the case of ***Deputy Commissioner of Income-tax, International Taxation v. Vodafone Idea Limited, [*****(2025) 176 taxmann.com 626 (SC)].**

4. As the Revenue's appeal against the common order for the Assessment Year 2014-15 has already been dismissed, we find no reason to entertain the present appeal.

5. In view of the foregoing and having regard to the order dated 19.08.2025 in ITA No.233/2024, this appeal stands ***dismissed***.

Sd/-
(S.G.PANDIT)
JUDGE

Sd/-
(K. V. ARAVIND)
JUDGE

MV, List No.: 1 Sl No.: 20