HC-KAR

NC: 2025:KHC:32370-DB
ITA No. 107 of 2024

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.107 OF 2024

BETWEEN:

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

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

...APPELLANTS

Digitally signed by VALLI MARIMUTHU
Location: HIGH COURT OF KARNATAKA

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

AND:

M/S. SYNAMEDIA LIMITED,
(FORMERLY KNOWN AS NDS LIMITED)
BLOCK No.9A AND 9B, PRI TECH PARK,
SURVEY No.51-64/4,
SARJAPUR OUTER RING ROAD,
BELLANDUR VILLAGE,
BENGALURU-560103,
PAN: AABCN2524L,

...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 12/11/2021 PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, 'B' BENCH, BANGALORE, AS SOUGHT FOR, IN THE RESPONDENT-ASSESSEE'S CASE, IN APPEAL PROCEEDINGS IN IT(IT)A No.363/BANG/2017 FOR A.Y 2006-07 (ANNEXURE-A) 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 for the appellants-Revenue, and Smt. Tanmayee Rajkumar, learned counsel for the respondent-Assessee.

2. The Revenue has preferred this appeal challenging the order dated 12.11.2021 passed by the Income Tax Appellate Tribunal, ‘B’ Bench, Bengaluru, in IT(IT)A No.363/Bang/2017, relating to the Assessment Year 2006-07.

3. At the outset, Smt. Tanmayee Rajkumar, learned counsel for the respondent-Assessee, submits that this Court, in ITA No.698/2023, disposed of on 12.08.2025, while considering identical substantial questions of law, dismissed the appeal preferred by the Revenue.

4. Sri E.I. Sanmathi, learned Senior Standing Counsel appearing for the Revenue, submits that the judgment of the Hon'ble Supreme Court in ***Engineering Analysis Centre of Excellence Private Limited v. Commissioner of Income Tax and Another***[1] is not applicable to the present case.

5. Having considered the submissions of learned counsel for the parties and the substantial questions of law raised in the appeal memorandum, it is evident that the questions formulated herein are identical to those raised in ITA No.698/2023 preferred by the Revenue, which was rejected by this Court on 12.08.2025. The Revenue has not demonstrated any distinction either on facts or in law.

[1] (2021)432 ITR 471

6. In the circumstances, the present appeal also deserves to be dismissed, as no substantial question of law arises for consideration. Accordingly, the appeal stands ***dismissed***.

Sd/-
(S.G.PANDIT)
JUDGE

Sd/-
(K. V. ARAVIND)
JUDGE

MV, List No.: 1 Sl No.: 17