NC: 2025:KHC:41938
WP No. 23902 of 2023

HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF OCTOBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO.23902 OF 2023 (T-IT)

BETWEEN:

1. THE PR COMMISSIONER OF INCOME TAX-3
   5TH FLOOR, BMTC BUILDING
   6TH BLOCK, 80 FEET ROAD
   KORAMANGALA
   BENGALURU – 560 095.

2. THE INCOME TAX OFFICER
   WARD 1(2) , NO.21/16
   AAYAKAR BHAVAN
   RESIDENCY ROAD, NAZARBAD
   MYSURU – 570 010.

…PETITIONERS

(BY SRI. DILIP M., ADVOCATE)

AND:

M/S NALPAK RESTAURANTS
NO.2702, GOKULAM ROAD
VV MOHALLA
MYSURU – 570 002
PAN AAFFN 9875M
REPRESENTED BY ITS
MANAGING DIRECTOR.

…RESPONDENT

(BY SRI. ANNAMALAI S, ADVOCATE)

Digitally signed by CHANDANA B M
Location: High Court of Karnataka

THIS W.P IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUITON OF INDIA PRAYING TO QUASH THE ORDER DATED 19.05.2023 BEARING M.P.NO.93/BANG/2023 (IN ITA NO.10/BANG/2022) PASSED BY THE R2 PRODUCED AS ANNEXURE-A.

THIS PETITION, COMING ON FOR *PRELIMINARY HEARING IN 'B' GROUP,* THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioners seek the following reliefs:

" a) Issue a writ of certiorari to quash the order dated 19.05.2023 bearing M.P.No.93/Bang/2023 (in ITA No.10/Bang/2022) passed by the Income Tax Appellate Tribunal Produced as Annexure-A.

b) Issue such other writ or directions deems fit to grant in the facts and circumstances of the present case in the interest of justice and equity."

2. Heard learned counsel for the petitioners and learned counsel for the respondent and perused the material on record.

3. A perusal of the material on record will indicate that the issue involved in the present petition is directly and squarely covered by the judgment of this Court in ***Deputy Commissioner of Income Tax Vs. M/s. Brush Tech India – W.P.No.27089/2023 dated 30.07.2025.***

4. In view of the aforesaid facts and circumstances and the judgment of the Co-ordinate Bench of this Court in *M/s. Brush*

Tech India's case supra, the petition is devoid of merits and the same is hereby ***dismissed***.

Sd/-
(S.R.KRISHNA KUMAR)
JUDGE

SV
List No.: 2 Sl No.: 71