NC: 2025:KHC:47473-DB
RP No. 84 of 2023

HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 18TH DAY OF NOVEMBER, 2025

PRESENT

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

AND

THE HON'BLE MR. JUSTICE G BASAVARAJA

REVIEW PETITION NO. 84 OF 2023

BETWEEN:

1. THE COMMISSIONER OF
INCOME - TAX (TDS)
NO 59, 4TH FLOOR
HMT BHAVAN BELLARY ROAD,
GANGANAGAR,
BANGALORE - 560032.

2. THE DEPUTY COMMISSIONER
OF INCOME TAX
CIRCLE - 16 (1) NO 59
4TH FLOOR,
HMT BHAVAN , BELLARY,
GANGANAGAR,
BANGALORE - 560032

...PETITIONERS

(BY SRI. Y.V. RAVIRAJ A/W
SRI ARAVIND V. CHAVAN AND SRI DILIP M., ADVOCATES)

Digitally signed by
LAKSHMINARAYAN N
Location: HIGH COURT OF
KARNATAKA

AND:

AVESAGENOME PROJECT
INTERNATIONAL PVT LTD
REGUS UB CITY,
CONCORDE 15TH FLOOR
VITTAL MALLYA ROAD
BANGALORE - 560001

...RESPONDENT

THIS REVIEW PETITION IS FILED UNDER ORDER 47, RULE 1 R/W SECTION 114 OF THE CPC, PRAYING THAT THIS COURT TO I. REVIEW/RECALL THE ORDER DATED 03.01.2023 PASSED BY THIS HONBLE COURT IN ITA NO. 156/2021. II. TO PASS SUCH OTHER SUITABLE ORDERS AS THIS HONBLE COURT DEEMS FIT TO BE GRANTED IN THE FACTS AND CIRCUMSTANCES OF THE CASE IN THE INTEREST OF JUSTICE AND EQUITY.

THIS PETITION, COMING ON FOR FINAL HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD
and
HON'BLE MR. JUSTICE G BASAVARAJA

ORAL ORDER

(PER: HON'BLE MR. JUSTICE B M SHYAM PRASAD)

Sri Y.V.Raviraj, the learned Senior Standing Counsel for the petitioners, has filed a memo for withdrawal which reads as under:

> *The petitioner in the above matter respectfully submits that in view of Circular No.9/2024 dated 17.09.2024 issued by CBDT enhancing the monetary limit from one crore to two crore. The above review petition does not survive for consideration as the monetary limit in the above petition is less than 2 crore. The above petition may be dismissed as withdrawn in the interest of justice and equity.*

In view of the memo filed, the petition stands dismissed as withdrawn.

Sd/-
(B M SHYAM PRASAD)
JUDGE

Sd/-
(G BASAVARAJA)
JUDGE

LNN
List No.: 1 Sl No.: 2