**IN THE HIGH COURT OF KARNATAKA,
DHARWAD BENCH**

DATED THIS THE 26TH DAY OF SEPTEMBER, 2024

PRESENT

THE HON'BLE MR. JUSTICE KRISHNA S.DIXIT

AND

THE HON'BLE MR. JUSTICE VIJAYKUMAR A.PATIL

WRIT APPEAL NO. 100436 OF 2024 (T-IT)

BETWEEN:

1. THE INITIATING OFFICER AND
DEPUTY COMMISSIONER OF INCOME TAX (BPU),
3RD FLOOR, RIGHT WING, TRISTAR BUILDING,
PLOT NO. 13-B, EDC COMPLEX, PATTO,
PANAJI-403 001, GOA.

2. THE UNION OF INDIA
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE,
NORTH BLOCK,NEW DELHI- 110 001.

...APPELLANTS

(BY SRI. DILIP.M, AND
SRI. Y.V.RAVIRAJ, ADVOCATES)

Digitally signed by CHANDRASHEKAR LAXMAN KATTIMANI
Location: High Court of Karnataka

AND:

SHRI SHIVAPPA HANAMAPPA BARAGI,
AGE. 39 YEARS, OCC. AGRICULTURE, A/P JUNNUR,
TQ. MUDHOL, DIST. BAGALKOT-587 313.

...RESPONDENT

THIS WRIT APPEAL IS FILED U/S.4 OF KARNATAKA HIGH COURT ACT, 1961, PRAYING TO, SET ASIDE THE ORDER PASSED BY THE LEARNED SINGLE JUDGE IN W.P. NO. 116853/2019 DATED. 22.09.2022.

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

CORAM: THE HON'BLE MR. JUSTICE KRISHNA S.DIXIT
AND
THE HON'BLE MR. JUSTICE VIJAYKUMAR A.PATIL

ORAL JUDGMENT

(PER: THE HON'BLE MR. JUSTICE KRISHNA S.DIXIT)

The subject matter of this appeal is substantially similar to the ones in W.A. No.1060/2023 between **Initiating Officer under the PBPT Act and Deputy Commissioner of Income Tax (BP) and others Vs. Sri T.R. Chandraiah S/o Late Sri T.M. Rangappa and another,** which has been heard and decided by a Co-ordinate Bench of this Court vide order dated 08.02.2024.

2. The short order comprising of two small paragraphs, for ease of reference, is reproduced below:

> *"Heard the matter on both merits and on delay.*
>
> *2. Shri M.Dilip, learned Standing Counsel for the Revenue submitted that the Hon'ble Single Judge has allowed the Writ Petition by following the decision of Hon'ble Apex Court in Union of India Vs. Ganapathi Dealcom Pvt. Ltd.. Revenue has filed a Review Petition before the Hon'ble Apex Court challenging the said order.*

> *3. Therefore, it would be superfluous to maintain this writ appeal and it is accordingly, dismissed with liberty to the Revenue to file an application to recall this order in the event Revenue's Review Petition is allowed by the Hon'ble Apex Court. Consequently, I.A. No.1/2023 for condonation of delay also stands dismissed.*
>
> *No costs."*

3. It is a cardinal principle of adjudication that *like cases should be treated alike* unless there are repugnant circumstances. No such circumstances are noticed from the perusal of records. The learned Panel Counsel appearing for the Revenue, in appreciable fairness,, submits that this appeal should also meet the same fate, of course, subject to the outcome of Review and the case in **Union of India Vs. Ganapathi Dealcom Pvt. Ltd.** [Civil Appeal No.5783/2022 along with SLP (C)] No.2784/2020, which are stated to be pending on the file of the Apex Court.

In view of the above, this appeal, with the above observations, is dismissed. However, no order is made on

the application seeking condonation of delay which accompanies the appeal that is belatedly filed.

Sd/-
(KRISHNA S.DIXIT)
JUDGE

Sd/-
(VIJAYKUMAR A.PATIL)
JUDGE

kms
LIST NO.: 3 SL NO.: 9