IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 20TH DAY OF JANUARY, 2026

PRESENT

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

AND

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

INCOME TAX APPEAL No. 174 OF 2025

BETWEEN:

1. THE PR. COMMISSIONER OF INCOME TAX-1,
   5TH FLOOR, BMTC BUILDING,
   80 FEET ROAD, KORMANGALA,
   BENGALURU-560 095.

2. THE ASST. COMMISSIONER OF INCOME TAX
   CIRCLE-1 (1) (1),
   PRESENT ADDRESS
   DCIT, CIRCLE-2 (1) (1),
   2ND FLOOR, BMTC BUILDING,
   80 FEET ROAD,
   KORMANGALA,
   BENGALURU-560 095.

Digitally signed by VALLI MARIMUTHU
Location: HIGH COURT OF KARNATAKA

...APPELLANTS

(BY SRI Y. V. RAVIRAJ, SENIOR STANDING COUNSEL)

AND:

1. M/S BANGALORE INTERNATIONAL AIRPORT LTD.,
   ALPHA 2, ADMINISTRATIVE BLOCK,
   KEMPEGOWDA INTERNATIONAL AIRPORT,
   DEVANAHALLI,
   BENGALURU,

KARNATAKA-560 300.
PAN No.AABCB 8973D.

…RESPONDENT

(BY MS. TANMAYEE RAJKUMAR, ADVOCATE)

THIS ITA IS FILED UNDER SECTION 260 A OF THE INCOME TAX ACT, 1961, PRAYING TO ALLOW THE APPEAL AND SET ASIDE THE ORDERS PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, BENGALURU IN C.O.No.25/BANG/2024 (IN ITA No.1109/BANG/2024) DATED 16.04.2025 FOR ASSESSMENT YEAR 2020-2021 ANNEXURE A CONFIRMING THE ORDER OF THE APPELLATE COMMISSIONER AND CONFIRM THE ORDER PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 2(1)(1), BENGALURU.

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)

The present appeal is filed by the Revenue challenging the order in Cross Objection No.25/Bang/2024 in ITI No.1109/Bang/2024 dated 16.04.2025 for the assessment year 2020-2021.

2. Ms. Tanmayee Rajkumar, learned counsel appearing for the respondent-assessee submits that the

questions of law raised in the appeal are not arising from the order in cross objection.

3. Sri Y.V. Raviraj, learned Senior Standing Counsel appearing for the appellants submits that Revenue has preferred appeal in ITA No.175/2025 challenging the order in ITA No.1109/Bang/2024 raising the similar questions.

4. In that view of the matter, reserving liberty to the Revenue to pursue the questions of law raised in this appeal in ITA No.175/2025, the present appeal is unnecessary. Accordingly, disposed of.

Pending I.A's if any, stand disposed of.

Sd/-
(S.G.PANDIT)
JUDGE

Sd/-
(K. V. ARAVIND)
JUDGE

DDU
List No.: 1 Sl No.: 3