



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 26TH DAY OF MARCH, 2026

PRESENT

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

AND

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

REVIEW PETITION NO.25 OF 2026

BETWEEN:

1. THE PR. COMMISSIONER
OF INCOME-TAX,
AAYAKAR BHAVAN,
PLOT NO. 5, EDC COMPLEX,
PATTO PLAZA,
PANAJI, GOA-403 001.
2. THE ASST. COMMISSIONER OF
INCOME-TAX CIRCLE-1(1)
AND TPS, MANGALURU,
II FLOOR,
C R BUILDING ANNEXE,
ATTAVARA,
MANGALURU-575 001.

...PETITIONERS

(BY SRI. THIRUMALESH.M., ADVOCATE)



AND:

1. M/S. NEW MANGALORE
PORT AUTHORITY
FA AND CAO PANAMBUR,
MANGALURU-575 010.
PAN: AAALN0057A.

...RESPONDENT

(BY SRI. MADHUSUDAN.U.A., ADVOCATE)

THIS REVIEW PETITION IS FILED UNDER SECTION.114
R/W ORDER 47 RULE 1 OF CPC 1908, PRAYING TO REVIEW /
RECALL THE ORDER DATED 10.09.2025 PASSED BY THIS
HONBLE COURT IN ITA NO.289/2024 AND ETC.

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

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE MR. JUSTICE K. V. ARAVIND



ORAL ORDER

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

This review petition is filed under Order XLVII Rule 1 read with Section 114 of the Code of Civil Procedure, praying to review the order dated 10.09.2025 passed in ITA.No.289/2024, whereunder the appeal was disposed of as not maintainable noting that the tax effect is below Rs.2,00,00,000/-.

2. Heard Sri. M.Thirumalesh, learned counsel for the petitioners and Sri. U.A.Madhusudan, learned counsel for the respondent.

3. Both the learned counsels appearing for the parties would submit that the tax effect in ITA.No.289/2024 was more than Rs.2,00,00,000/- but inadvertently it was submitted at the time of disposal that the tax effect was less than Rs.2,00,00,000/-. As the tax effect is above Rs.2,00,00,000/-, the impugned order requires to be reviewed. In view of the fact that the tax effect is more than Rs.2,00,00,000/-, ITA.No.289/2024 would be maintainable. Hence, the order dated 10.09.2025 in ITA.No.289/2024 is reviewed and recalled.



**NC: 2026:KHC:17379-DB
RP No. 25 of 2026**

Accordingly, review petition is allowed and appeal in
ITA.No.289/2024 is restored to file.

**Sd/-
(S.G.PANDIT)
JUDGE**

**Sd/-
(K. V. ARAVIND)
JUDGE**

SMJ
List No.: 1 SI No.: 10