



Connected Cases: WP NO. 52423/2019, WP NO. 8514/2022, WP NO. 15143/2022, WP NO. 16114/2022, WP NO. 16128/2022, WP NO. 16143/2022, WP NO. 18017/2022, WP NO. 18417/2022, WP NO. 18488/2022, WP NO. 19167/2022, WP NO. 20250/2022, WP NO. 24775/2022, WP NO. 24800/2022, WP NO. 25152/2022, WP NO. 25163/2022, WP NO. 25330/2022, WP NO. 3071/2023, WP NO. 6137/2023, WP NO. 8955/2023, WP NO. 9132/2023, WP NO. 10099/2023, WP NO. 10475/2023, WP NO. 11061/2023, WP NO. 12505/2023, WP NO. 12548/2023, WP NO. 12770/2023, WP NO. 12863/2023, WP NO. 13169/2023, WP NO. 15848/2023, WP NO. 16683/2023, WP NO. 17344/2023, WP NO. 17757/2023, WP NO. 17855/2023, WP NO. 19265/2023, WP NO. 19296/2023, WP NO. 23379/2023, WP NO. 24312/2023, WP NO. 27365/2023, WP NO. 2454/2024, WP NO. 2469/2024, WP NO. 2530/2024, WP NO. 3436/2024, WP NO. 4179/2024, WP NO. 4699/2024, WP NO. 5411/2024, WP NO. 5454/2024, WP NO. 6202/2024, WP NO. 6868/2024, WP NO. 7279/2024, WP NO. 7280/2024, WP NO. 8148/2024, WP NO. 9620/2024, WP NO. 9818/2024, WP NO. 10189/2024, WP NO. 10571/2024, WP NO. 10890/2024, WP NO. 11126/2024, WP NO. 11187/2024, WP NO. 11236/2024, WP NO. 11487/2024, WP NO. 11707/2024, WP NO. 12157/2024, WP NO. 12302/2024, WP NO. 12397/2024, WP NO. 12952/2024, WP NO. 13161/2024, WP NO. 14057/2024, WP NO. 14059/2024, WP NO. 14060/2024, WP NO. 14155/2024, WP NO. 14500/2024, WP NO. 14669/2024, WP NO. 14784/2024, WP NO. 15477/2024, WP NO. 15606/2024, WP NO. 15709/2024, WP NO. 15843/2024, WP NO. 15900/2024, WP NO. 16033/2024, WP NO. 16397/2024, WP NO. 16758/2024, WP NO. 16764/2024, WP NO. 16782/2024, WP NO. 17003/2024, WP NO. 17453/2024, WP NO. 17726/2024, WP NO. 18491/2024, WP NO. 18590/2024, WP NO. 18965/2024, WP NO. 19010/2024, WP NO. 19270/2024, WP NO. 19470/2024, WP NO. 19528/2024, WP NO. 19581/2024, WP NO. 19658/2024, WP NO. 20013/2024, WP NO. 20110/2024, WP NO. 21012/2024, WP NO. 21342/2024, WP NO. 21540/2024, WP NO. 21927/2024,



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WP NO. 22276/2024, WP NO. 23263/2024, WP NO. 23544/2024, WP NO. 23626/2024, WP NO. 23861/2024, WP NO. 23887/2024, WP NO. 24214/2024, WP NO. 25201/2024, WP NO. 25404/2024, WP NO. 25948/2024, WP NO. 26541/2024, WP NO. 26805/2024, WP NO. 26892/2024, WP NO. 27278/2024, WP NO. 27531/2024, WP NO. 29340/2024, WP NO. 29612/2024, WP NO. 32009/2024, WP NO. 32612/2024, WP NO. 32630/2024, WP NO. 32637/2024, WP NO. 32640/2024, WP NO. 32751/2024, WP NO. 32829/2024, WP NO. 32916/2024, WP NO. 33020/2024, WP NO. 33109/2024, WP NO. 33180/2024, WP NO. 33348/2024, WP NO. 33872/2024, WP NO. 34193/2024, WP NO. 34243/2024, WP NO. 2436/2025, WP NO. 2438/2025, WP NO. 3410/2025, WP NO. 4377/2025, WP NO. 4935/2025, WP NO. 5046/2025, WP NO. 5801/2025, WP NO. 7008/2025, WP NO. 7566/2025, WP NO. 7751/2025, WP NO. 9496/2025, WP NO. 10295/2025, WP NO. 11041/2025, WP NO. 11196/2025, WP NO. 11208/2025, WP NO. 11665/2025, WP NO. 11677/2025, WP NO. 12076/2025, WP NO. 12089/2025, WP NO. 12141/2025, WP NO. 12218/2025, WP NO. 12368/2025, WP NO. 12406/2025, WP NO. 12421/2025, WP NO. 12654/2025, WP NO. 12788/2025, WP NO. 12827/2025, WP NO. 12857/2025, WP NO. 13190/2025, WP NO. 13232/2025, WP NO. 13279/2025, WP NO. 13318/2025, WP NO. 13471/2025, WP NO. 13519/2025, WP NO. 15709/2025, WP NO. 16326/2025, WP NO. 17947/2025, WP NO. 18201/2025, WP NO. 18703/2025, WP NO. 21221/2025, WP NO. 21301/2025, WP NO. 21864/2025, WP NO. 22261/2025, WP NO. 23057/2025, WP NO. 23082/2025, WP NO. 23131/2025, WP NO. 23251/2025, WP NO. 23938/2025, WP NO. 24189/2025, WP NO. 24264/2025, WP NO. 25048/2025, WP NO. 25305/2025, WP NO. 25386/2025, WP NO. 25425/2025, WP NO. 26093/2025, WP NO. 26200/2025, WP NO. 26476/2025, WP NO. 26823/2025, WP NO. 27236/2025, WP NO. 27678/2025, WP NO. 27942/2025, WP NO. 28391/2025, WP NO. 28450/2025, WP NO. 28474/2025, WP NO. 28484/2025, WP NO. 28502/2025, WP NO. 28684/2025, WP NO. 28687/2025,

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WP NO. 28791/2025, WP NO. 28823/2025, WP NO. 28937/2025, WP NO. 28951/2025, WP NO. 29060/2025, WP NO. 29341/2025, WP NO. 29554/2025, WP NO. 29621/2025, WP NO. 29737/2025, WP NO. 29742/2025, WP NO. 29854/2025, WP NO. 30261/2025, WP NO. 30293/2025, WP NO. 30341/2025, WP NO. 30412/2025, WP NO. 30819/2025, WP NO. 30865/2025, WP NO. 31085/2025, WP NO. 31639/2025, WP NO. 31674/2025, WP NO. 32042/2025, WP NO. 32063/2025, WP NO. 32231/2025, WP NO. 32372/2025, WP NO. 32439/2025, WP NO. 32445/2025, WP NO. 32817/2025, WP NO. 32834/2025, WP NO. 32927/2025, WP NO. 32946/2025, WP NO. 32974/2025, WP NO. 33003/2025, WP NO. 33012/2025, WP NO. 33380/2025, WP NO. 33394/2025, WP NO. 33593/2025, WP NO. 33609/2025, WP NO. 33911/2025, WP NO. 33930/2025, WP NO. 33994/2025, WP NO. 34033/2025, WP NO. 34097/2025, WP NO. 34103/2025, WP NO. 34260/2025, WP NO. 34597/2025, WP NO. 34718/2025, WP NO. 34735/2025, WP NO. 35433/2025, WP NO. 35585/2025, WP NO. 35614/2025, WP NO. 35629/2025, WP NO. 35758/2025, WP NO. 35967/2025, WP NO. 36120/2025, WP NO. 36136/2025, WP NO. 36137/2025, WP NO. 36320/2025, WP NO. 36341/2025, WP NO. 36372/2025, WP NO. 36459/2025, WP NO. 36541/2025, WP NO. 36565/2025, WP NO. 36571/2025, WP NO. 36678/2025, WP NO. 37039/2025, WP NO. 37085/2025, WP NO. 37221/2025, WP NO. 37639/2025, WP NO. 38145/2025, WP NO. 38369/2025, WP NO. 1588/2026, WP NO. 13661/2026, WP NO. 13715/2026.

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

[POOJA JALLAN VS. CENTRAL BOARD OF DIRECT TAXES
AND OTHERS]

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CNR: KAHC010070072023

21.09.2026

(VIDEO CONFERENCING / PHYSICAL HEARING)

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

ORAL ORDER

Sri Hemant Venkatray Pai, the *Nodal* learned counsel who has been assisting this Court in tagging/de-tagging these matters and filing different compilations, submits that, based on the data shared by all the learned counsels who are on record in the connected matters, he can state that the outcome in the following 17 petitions will turn on the twin questions that this Court has been hearing and all other matters have to be detagged as these other matters also have other questions which will have to be decided independent of the two questions raised.

The list of 17 Writ Petitions:

Sl. No.	Writ Petition Nos.
1	33109/2024
2	3410/2025
3	27870/2025
4	27862/2025
5	23232/2026
6	23338/2026
7	23446/2026

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8	23606/2026
9	23781/2026
10	23872/2026
11	24838/2026
12	23752/2026
13	24717/2026
14	24863/2026
15	31639/2025
16	33994/2025
17	31684/2025

Sri A Shankar, Sri T Suryanarayana and Sri K K Chythanya, the learned Senior counsels who have been leading for all the petitioners including those petitioners which have to be de-tagged, submits that the Division Bench's Judgment dated 10.09.2026 of the Punjab and Haryana High Court at Chandigarh in '**Jyoti Sareen v Union of India and Others**' in CWP No.15791/2024 and connected matters is called in question with the Apex Court in '**Union of India v. Bharat Industrial Enterprises Pvt Ltd.,**' in Special Leave to Appeal [C] No.33196/2026 and that the Apex Court by the interim order dated 18.09.2026 has protected the interest of the Revenue and the assessee, the operative portion reads as under:

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“The impugned judgment and order passed by the High Court shall remain stayed from its operation on the condition that the assessment and reassessment proceedings shall not proceed further till the final disposal of the main matter.”

The learned Senior Counsels submit that in view of this protection, this Court may continue the interim orders in each of these petitions with liberty to the respective learned counsels to make a request for continuation of the interim orders on the next date of hearing.

This Court, in the circumstances, finds the request just and fair, and as such, extending the interim order against precipitation in each of the petitions which are de-tagged now, the office is directed to re-list these petitions on **01.12.2026.**

The 17 Writ Petitions, as mentioned above, are *Reserved for Orders.*

The following 13 Writ Petitions stand de-tagged and stand disposed of by a separate order accepting the memos filed by the parties.

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CNR: KAHC010070072023

Sl. No.	Writ Petition Nos.
1	36320/2025
2	36341/2025
3	36372/2025
4	36571/2025
5	36678/2025
6	19831/2025
7	19970/2025
8	19973/2025
9	20070/2025
10	20105/2025
11	36433/2025
12	33380/2025
13	32445/2025

The office is directed to place a copy of this order in the following writ petitions.

Sl. No.	Writ Petitions	Sl. No.	Writ Petitions
1.	10031/2022	84.	10083/2025
2.	17652/2022	85.	10103/2025
3.	18004/2022	86.	10280/2025
4.	18011/2022	87.	11200/2025
5.	18020/2022	88.	11207/2025
6.	19812/2022 C/.W 17822/2023 17847/2023	89.	11457/2025 C/W. 11506/2025
7.	20550/2022	90.	111750/2025
8.	20697/2022	91.	12259/2025
9.	1261/2023	92.	12384/2025
10.	3694/2023	93.	12853/2025
11.	6012/2023	94.	13304/2025

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12.	9067/2023	95.	13335/2025
13.	9107/2023	96.	16546/2025
14.	9163/2023	97.	17473/2025
15.	9933/2023	98.	19582/2025
16.	10164/2023	99.	20239/2025
17.	11194/2023	100.	21901/2025
18.	11537/2023	101.	22532/2025
19.	12230/2023	102.	23805/2025
20.	12238/2023	103.	25758/2025
21.	12838/2023	104.	27681/2025
22.	13013/2023	105.	27814/2025
23.	13531/2023 c/w. 11151/2023		28154/2025
24.	15888/2023	106.	28916/2025
25.	16458/2023	107.	30296/2025
26.	16538/2023	108.	30445/2025
27.	20497/2023	109.	30496/2025
28.	22235/2023	110.	30612/2025
29.	23328/2023	111.	31480/2025
30.	831/2024	112.	31662/2025
31.	2356/2024	113.	32093/2025
32.	2949/2024	114.	32103/2025
33.	7644/2024	115.	32218/2025
34.	8491/2024	116.	32613/2025
35.	8540/2024	117.	32945/2025
36.	9382/2024	118.	33300/2025
37.	9434/2024	119.	35395/2025
38.	10209/2024	120.	35652/2025
39.	10892/2024	121.	35662/2025
40.	11307/2024	122.	36095/2025
41.	11580/2024	123.	36124/2025
42.	12261/2024	124.	36331/2025
43.	12686/2024	125.	36351/2025
44.	14069/2024	126.	36467/2025
45.	14073/2024	127.	36533/2025

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46.	14076/2024	128.	36562/2025
47.	15780/2024	129.	36576/2025
48.	16006/2024	130.	36745/2025
49.	16055/2024	131.	36745/2025
50.	16417/2024	132.	36863/2025
51.	19179/2024	133.	36863/2025
52.	19345/2024	134.	37018/2025
53.	19590/2024	135.	37029/2025
54.	19590/2024	136.	37083/2025
55.	20406/2024	137.	37108/2025
56.	22834/2024	138.	37167/2025
57.	23541/2024	139.	37293/2025
58.	24088/2024	140.	37356/2025
59.	24243/2024	141.	37361/2025
60.	25324/2024	142.	37370/2025
61.	27406/2024	143.	37470/2025
62.	27679/2024 C/W. 26751/2024 26825/2024 13062/2025	144.	37838/2025
63.	27702/2024	145.	38526/2025
64.	28182/2024 C/W. 17318/2022 17352/2022 14168/2024 26203/2024	146.	38526/2025
65.	31148/2024	147.	38538/2025
66.	31969/2024	148.	38542/2025
67.	32321/2024	149.	38551/2025
68.	32529/2024	150.	23815/2026
69.	33305/2024	151.	23820/2026
70.	33406/2024	152.	24529/2026
71.	33678/2024	153.	24628/2026
72.	35113/2024	154.	24717/2026
73.	35312/2024	155.	24863/2026
74.	35439/2024		

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75.	1084/2025
76.	2452/2025
	3329/2025 c/w. 12115/2024 1474/2025 2241/2025
77.	15773/2025
78.	8345/2025

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(B M SHYAM PRASAD)
JUDGE

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List No.: 4 Sl No.: 1