

ITA NO. 100017/2024

C/W. ITA NO. 100006/2023, ITA NO. 100007/2023, ITA NO. 100008/2023, ITA NO. 100009/2023, ITA NO. 100010/2023, ITA NO. 100014/2023, ITA NO. 100015/2023, ITA NO. 100017/2023, ITA NO. 100018/2023, ITA NO. 100019/2023, ITA NO. 100020/2023, ITA NO. 100021/2023, ITA NO. 100023/2023, ITA NO. 100024/2023, ITA NO. 100027/2023, ITA NO. 100028/2023

IN THE HIGH COURT OF KARNATAKA AT DHARWAD

**[THE PR. COMMISSIONER OF INCOME TAX AND ANOTHER
VS. M/S BELLARY IRON ORE LTD]**

27.03.2026

(VIDEO CONFERENCING / PHYSICAL HEARING)

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

and

HON'BLE MR JUSTICE SHIVASHANKAR

AMARANNAVAR

Digitally
signed by
RAKESH S
HARIHAR

Location:
High Court of
Karnataka,
Dharwad
Bench

ORAL ORDER

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

The Office has tagged all these appeals because of certain earlier orders, but Sri Tirumalesh M, a learned standing counsel for the Revenue, and Sri M. V. Sheshachala and Sri Ashok Kulkarni, the learned Senior counsel and the learned counsel for the respective assesseees are categorical that:

a) the appeals in ITA Nos.100017/2024, 100018/2023, 100019/2023 and 100021/2023 involve common questions as proposed by the Revenue Board and that these appeals must be listed together and detagged from the other appeals, and

b) the other appeals may continue to be tagged in terms of the specific earlier orders in each of these appeals.

These submissions are accepted and the appeals in ITA Nos.100017/2024, 100018/2023, 100019/2023 and 100021/2023 are detagged and taken up for common disposal.

The Office is directed to re-list ITA No.100006/2023 and ITA No.100024/2023 on **10.04.2026** and the other appeals on **17.04.2026**.

(B.M.SHYAM PRASAD)
JUDGE

(SHIVASHANKAR AMARANNAVAR)
JUDGE

PJ
List No.: 3 Sl No.: 5