



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

DATED THIS THE 3RD DAY OF FEBRUARY 2026

BEFORE

THE HON'BLE MRS JUSTICE K.S.HEMALEKHA

WRIT PETITION NO.115791 OF 2019 (T-IT)

BETWEEN:

SRINIDHI MAHILA CO-OPERATIVE SOCIETY,
VARDHAMAN BAZAR SHEDBAL,
TQ: ATHANI-591315, DIST: BELAGAVI,
REPRESENTED BY ITS C.E.O.
SMT. UJWALA W/O. NEMINATH GANE,
AGED ABOUT 45 YEARS.

...PETITIONER

(BY SRI H.R.KAMBIYAVAR, ADVOCATE)

AND:

1. THE INCOME TAX OFFICER
WARD-1, KIMJI BAI BUILDING,
OPP- CIVIL HOSPITAL,
BELAGAVI-590001.
2. CENTRAL BOARD OF DIRECT TAXES
NORTH BLOCK,
NEW DELHI-110 001,
REPRESENTED BY ITS CHAIRPERSON.
3. MINISTRY OF FINANCE,
REVENUE DEPARTMENT,
NORTH BLOCK,
NEW DELHI-110001,
REPRESENTED BY ITS UNDER SECRETARY.





4. GOVERNMENT OF KARNATAKA
CO-OPERATION DEPARTMENT,
KARNATAKA GOVERNMENT SECRETARIAT,
ROOM NO.610, 3RD GATE, 6TH FLOOR,
M.S.BUILDING, DR.AMBEDKAR VEEDHI,
BANGALORE-560001,
REPRESENTED BY ITS SECRETARY.

5. REGISTRAR OF CO-OPERATIVE SOCIETIES
NO.1, ALI ASKER ROAD,
NEAR RAJ BHAVAN, VASANTH NAGAR,
BENGALURU-560052,
REPRESENTED BY ITS REGISTRAR.

...RESPONDENTS

(BY SRI. M.THIRUMALESH, ADVOCATE FOR R1 TO R3;
SRI. PRAVEEN K.UPPAR, AGA FOR R4 AND R5)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DECLARE THAT THE WORD "CO-OPERATIVE" IN SECTION 2(19) OF THE IT ACT APPLIES TO ALL IDENTITIES REGISTERED UNDER THE STATE LAW INCLUDING A CO-OPERATIVE AS DEFINED UNDER SECTION 2(E) OF THE KARNATAKA SOUHARDA SAHAKARI ACT, 1997 BY HARMONIOUS CONSTRUCTION OF BOTH THE ENACTMENTS; CONSEQUENTLY ISSUE A WRIT OF CERTIORARI TO QUASH THE IMPUGNED ORDER BEARING NO.ITBA/AST/F/143(30/2019-20/10199345535(1) DATED 07/11/2019, VIDE ANNEXURE-C, CONSEQUENT NOTICE OF DEMAND BEARING NO.ITBA/AST/S/156/2019-20/1019935715(1) DATED 07/11/2019, VIDE ANNEXURE-D, WAS ISSUED BY THE FIRST RESPONDENT AND ETC.

THIS WRIT PETITION COMING ON FOR PRELIMINARY HEARING THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: THE HON'BLE MRS JUSTICE K.S.HEMALEKHA



ORAL ORDER

Learned counsel for the petitioner files a memo seeking permission of this Court to withdraw the writ petition. Memo reads thus:

"MEMO FOR WITHDRAWAL

Advocate for the petitioner most respectfully prays this Hon'ble Court that, Since in the above petition Appeal order passed. Hence the above petition becomes infructuous. However the petitioner humbly prays this Hon'ble Court that, wherefore, kindly permit the petitioner to withdraw the above petition, in the interest of justice and equity."

2. Memo is taken on record.

3. In view of the memo, the writ petition is dismissed as withdrawn.

**Sd/-
JUSTICE K.S.HEMALEKHA**

EM
Ct:VH
List No.: 1 SI No.: 2