



IN THE HIGH COURT OF KARNATAKA, AT DHARWAD

DATED THIS THE 27TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MS. JUSTICE JYOTI M

WRIT PETITION NO. 116721 OF 2019 (T-IT)

BETWEEN:

M/S. GOGTE MINERALS,
REPRESENTED BY ITS PARTNER,
SHRI ARVIND B. GOGTE,
AGE: 76 YEARS, OCC: BUSINESS,
R/O: 2ND FLOOR, NASCOLSHANYA,
27/1, KHANAPUR ROAD,
TILAKWADI, BELAGAVI-590 006.

... PETITIONER

(BY SRI. SANGRAM.S.KULKARNI, ADVOCATE)

AND:

THE ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE-I, BELAGAVI, KHIMJIBHAI COMPLEX,
OPP. CIVIL HOSPITAL, BELAGAVI-590 001.

... RESPONDENT

(BY SRI. M. THIRUMALESH AND
SMT. ROOPA ANAVEKAR, ADVOCATES)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND
227 OF THE CONSTITUTION OF INDIA, SEEKING CERTAIN
RELIEFS.

THIS WRIT PETITION IS LISTED FOR PRELIMINARY
HEARING IN 'B' GROUP, THIS DAY, AN ORDER IS MADE AS
UNDER:



ORAL ORDER

Sri.Sangram S.Kulkarni., counsel for the petitioner and Sri.M.Thirumalesh., counsel for the respondent have appeared in person.

2. The petition is filed seeking following reliefs:

*"i) Issue a writ of certiorari and quash the impugned rebuttal order dated 30.11.2019 passed by the Respondent the Assistant Commissioner of Income Tax, Circle-I, Belagavi, relating to the Assessment year **2016-17** vide **ANNEXURE-K**, and further direct the respondent to follow the order passed by the Hon'ble High Court of Karnataka in the case of the very same assessee petitioner reported in ITRC No.138-141/1993 vide Annexure-A and also the order passed by Commissioner of Income Tax (Apeals), Belagavi dated and 30.01.2018 relating to AY 2014-15 and the interim order passed by the Hon'ble High Court of Karnataka Dharwad Bench in Writ Petitions Nos.106263/2018 to 106267/ 2018 vide **Annexure-E** to **E4**.*

*ii. issue writ of certiorari and quash the impugned reassessment proceedings initiated by issuing notice dated 28.01.2019 vide **Annexure-F** by respondent The Assistant Commissioner of Income Tax, Circle-I, Belagavi and subsequent proceedings.*



iii. issue any other writ, order or direction to which the petitioner is found entitled to in the present facts and circumstances."

3. A notice under Section 148 of the income tax Act, was issued for the assessment year 2016-17 on 28.01.2019. The petitioner submitted a reply. Considering the reply and the contention of the petitioner, the Department has passed a rebuttal order for reassessment.

Counsel for the respective parties urged several contentions.

Counsel Sri.Sangram S.Kulkarni., submits that a memo has been filed stating that for the assessment years 2010-11, 2011-12, 2012-13, 2013-14 and 2015-16 the petitions were withdrawn from the High Court and all the cases for the above assessment year were completed under the Direct Tax Vivad se Vishwas Scheme, 2024. He further submitted that for above financial years, the income tax department has accepted the tax payable on disallowance of Pit filing expenses is to be paid at the rate of 50% of regular tax. Counsel, therefore, submits that the memo



may be placed on record and the Department may be directed to consider the petitioner's request for extending the same benefit i.e., Direct Tax Vivad se Vishwas Scheme, 2024 for the assessment year 2016-17, as the Department has not proceeded further after the rebuttal order is made.

Counsel Sri.M.Thirumalesh., justified the action on the part the Department. He further submitted that the Department has rightly reopened by passing a rebuttal order and due to the stay they were not in a position to proceed further in reassessment. Counsel, therefore, submits that the petition is devoid of merits and the same may be dismissed.

4. Heard the arguments and perused the papers with care and the memo is placed on record.

5. Counsel for petitioner has filed a memo and has furnished Forms issued by the income tax department for having accepted the Direct Tax under Vivad se Vishwas Scheme, 2024 for assessment years 2010-11, 2011-12, 2012-13, 2013-14 and 2015-16. A perusal of the same would reflect that the Department has accepted the Direct Tax under Vivad se Vishwas



Scheme, 2024. In the present case also the petitioner's grievance is to consider his request for the assessment year 2016-17 under Direct Tax Vivad se Vishwas Scheme, 2024. As is evident from the records that after the rebuttal order the proceedings have not been proceeded further in the matter. Hence, the petitioner may put forth his request before the Department to extend the benefit for the assessment year 2016-17. The department is at a liberty to consider the request and take decision thereafter in accordance with the law. As this Court has only directed the Department to consider the petitioner's request, there is no need to quash Annexures-F and K.

6. With the above observations and directions, the writ petition is ***disposed of***.

**Sd/-
(JYOTI M)
JUDGE**

MRP
LIST NO.: 1 SL NO.: 37