



**IN THE HIGH COURT OF KARNATAKA,  
DHARWAD BENCH  
DATED THIS THE 19<sup>TH</sup> DAY OF AUGUST, 2025  
PRESENT  
THE HON'BLE MR. JUSTICE S.SUNIL DUTT YADAV  
AND  
THE HON'BLE MR. JUSTICE VIJAYKUMAR A.PATIL  
REVIEW PETITION NO.100028 OF 2018**

**BETWEEN:**

1. THE PRINCIPAL COMMISSIONER OF INCOME TAX,  
NAVANAGAR, HUBBALLI-580025.
2. THE ASST. COMMISSIONER OF INCOME TAX,  
CENTRAL CIRCLE, BELAGAVI-590001.

- PETITIONERS

(BY SRI. M. THIRUMALES, ADVOCATE)

**AND:**

M/S. SRI PRABHULINGESHWAR SUGARS  
AND CHEMICALS LTD., SIDDAPUR,  
JAMAKHANDI, BAGALKOT DISTRICT-587301.  
PAN: AACCS7864B.

- RESPONDENT

(BY SRI. CHAITANYA V. MUDRABETTU, ADVOCATE)

THIS REVIEW PETITION IS FILED UNDER ORDER XLVII RULE 1 OF THE CODE OF CIVIL PROCEDURE, PRAYING TO REVIEW THE JUDGMENT PASSED BY THIS HON'BLE COURT IN ITA NO.100070/2016 DATED 20.11.2017 AND RESTORE THE SAME TO BE HEARD AND DISPOSED ON MERITS & ETC.

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

CORAM: THE HON'BLE MR. JUSTICE S.SUNIL DUTT YADAV  
AND  
THE HON'BLE MR. JUSTICE VIJAYKUMAR A.PATIL



**ORAL ORDER**

(PER: THE HON'BLE MR. JUSTICE S.SUNIL DUTT YADAV)

The present review petition has been filed by the Revenue seeking for review of the judgment in I.T.A. No. 100070/2016 dated 20.11.2017 and restore the appeal to be heard and disposed of on merits.

2. The submission made by the Sri Thirumalesh, learned counsel appearing for the Revenue is that I.T.A. No. 100207/2015 came to be allowed by order dated 20.11.2017. It is however submitted that by oversight I.T.A. No. 100070/2016 was tagged and disposed of by the order dated 20.11.2017 along with I.T.A. No. 100207/2015.

3. It is further submitted that I.T.A. No. 100070/2016 relates to a different matter and ought not to have been clubbed. Learned counsel for the respondent fairly submits that there is an error by tagging I.T.A. No. 100070/2016 with I.T.A. No. 100207/2015.



4. In the light of joint submission of counsel on both sides and noticing the submission that I.T.A. No. 100070/2016 relates to a different matter, the order dated 20.11.2017 is reviewed insofar as I.T.A. No. 100070/2016 is delinked and directed to be listed separately. Accordingly, order dated 20.11.2017 is reviewed and I.T.A. No. 100070/2016 is directed to be restored and listed separately.

Needless to state it is reiterated that the order insofar as I.T.A. No. 100207/2015 stands undisturbed. Accordingly, review petition is disposed off.

**Sd/-  
(S.SUNIL DUTT YADAV)  
JUDGE**

**Sd/-  
(VIJAYKUMAR A.PATIL)  
JUDGE**

BVV, CT:VP  
LIST NO.: 1 SL NO.: 38