

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 30<sup>th</sup> DAY OF JUNE 2003

PRESENT

THE HON'BLE MR JUSTICE P VISHWANATHA SHETTY

AND

THE HON'BLE MR JUSTICE AJIT J GUNJAL

**ITA NO. 380/2002**

**BETWEEN:**

1 The Commissioner  
of Income Tax,  
Lengade Building,  
Club Road,  
Belgaum-590001

2 The Income-tax  
Officer Ward-I,  
Lengade Building,  
Club Road,  
Belgaum-590001

**APPELLANTS**

(BY Sri M V Seshachala, Adv)

**AND:**

The Belgaum Pioneer  
Urban Co-op Credit Bank Ltd,  
Raviwar Peth,  
Belgaum

**RESPONDENT**

(BY Sri K R Prasad, Adv)

This ITA is filed under Sec 260A of the Income Tax Act, 1961 arising out of order dt 24 4 2002 passed in ITA No 94/PNJ/2000 for the assessment year 1995-96 praying to allow the appeal and set aside the orders passed by the Income Tax Appellate Tribunal in ITA No 94/PNJ/2000 dated 24 4 2002 and confirm the order passed by the Income Tax Officer, Ward-1, Belgaum

This ITA coming on for orders this day, P Vishwanatha Shetty J, made the following:

**JUDGMENT**

Sri Seshachala, learned Counsel appearing for the appellants is unable to dispute that the questions raised in this appeal is similar to the one raised and considered by us in ITA No 367/2002

2 Today, by means of separate order, we have negatived the substantial questions similar to the one raised in this appeal. Therefore, for the reasons stated in ~~the said~~ appeal ITA No 367/2002, we are of the view that this appeal is also liable to be rejected. Accordingly, it

*WJS*

is rejected However, no order is made as to costs

Sd/-  
Judge



sm/-

Sd/-  
Judge

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