



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF FEBRUARY, 2025

PRESENT

THE HON'BLE MR JUSTICE KRISHNA S DIXIT

AND

THE HON'BLE MR JUSTICE G BASAVARAJA

INCOME TAX APPEAL NO.422 OF 2022

BETWEEN:

1. THE COMMISSIONER OF INCOME TAX,
INTERNATIONAL TAXATION,
4TH FLOOR, BMTc BUILDING,
80 FEET ROAD, KORMANGALA,
BENGALURU – 560 095.
2. THE DEPUTY DIRECTOR OF INCOME TAX,
INTERNATIONAL TAXATION,
CIRCLE 1(1),
PRESENTLY ADDRESS
DCIT INTERNATIONAL TAXATION,
CIRCLE 1(2), 4TH FLOOR,
BMTc BUILDING, 80 FEET ROAD,
KORMANGALA, BENGALURU – 560 095.

...APPELLANTS

(BY SRI. SANMATHI E.I, AND SRI. M. DILIP ADVOCATES)

AND:

M/S KENNAMETAL INC.,
C/O KENNAMETAL INDIA,
8TH / 9TH MILE, TUMKUR ROAD,
BENGALURU - 560073

...RESPONDENT

(BY SRI. K R VASUDEVAN, ADVOCATE)

THIS INCOME TAX APPEAL HAS FILED UNDER SEC. 260-A OF INCOME TAX ACT 1961, ARISING OUT OF ORDER DATED 09/12/2021 PASSED IN ITA NO.804/BANG/2019, FOR THE ASSESSMENT YEAR 2011-2012 PRAYING TO FORMULATE THE



SUBSTANTIAL QUESTIONS OF LAW STATED THEREIN AND ALLOW THE APPEAL AND SET ASIDE THE ORDER PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, BENGALURU IN ITA NO. 804/BANG/2019 DATED 09/12/2021 FOR ASSESSMENT YEAR 2011-2012 ANNEXURE-C AND ETC.,

THIS APPEAL, COMING ON FOR ADMISSION, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR JUSTICE KRISHNA S DIXIT
AND
HON'BLE MR JUSTICE G BASAVARAJA

ORAL JUDGMENT

(PER: HON'BLE MR JUSTICE KRISHNA S DIXIT)

The subject matter of this Appeal is substantially similar to the one this day decided by us in ITA No.418/2022 between ***THE COMMISSIONER OF INCOME TAX vs. M/S. KENNAMETAL INC.*** Like cases should be decided alike being adjudicatory norm, what has been ordered in the coordinate case would apply to this case also. Accordingly, this Appeal is also disposed off.

Costs made easy.

Sd/-
(KRISHNA S DIXIT)
JUDGE

Sd/-
(G BASAVARAJA)
JUDGE

DR,
List No.: 1 Sl No.: 0