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**APPELLANT** 

RESPONDENT

Date: 08/12/2025

## (2025) 01 KAR CK 0057

## Karnataka High Court At Bengaluru

Case No: Income Tax Appeal No. 416 Of 2022

Commissioner Of Income Tax

(TDS) HMT Bhavan, Bangalore &

Ors.

Vs

M/S Dell International Services

India Pvt Ltd Divyashree

Gardens, No.12/1,12/2a And

13/1a, Challghatta Village,

Varthur Hobli, Bangalore-560

071. Pan-AABCD1741M

Date of Decision: Jan. 23, 2025

Hon'ble Judges: Krishna S Dixit, J; G Basavaraja, J

**Bench:** Division Bench

Advocate: Sanmathi E I, Mahima Goud

Final Decision: Dismissed

## **Judgement**

## Krishna S Dixit, J

The subject matter of this Appeal is substantially similar to the one in ITA No.4/2020 between THE COMMISSIONER OF INCOME TAX &

ANOTHER vs. M/S DELL INTERNATIONAL SERVICES INDIA PVT..., LdTisDposed off by a Co-ordinate Bench of this Court vide order dated

06.02.2023. Ms. Mahima Goud, learned counsel appearing for the advocate on record for Respondent â€" Assessee submits that the co-ordinate case

related to the common order and therefore, the fate of this appeal should be the fate of that appeal which is dismissed. We agree with this.

In the above circumstances, Appeal is dismissed subject to same terms as are incorporated in the Co-ordinate Bench order.

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