

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 23138/2026

[Arising out of impugned final judgment and order dated 20-02-2026 in ITA No. 166/2025 passed by the High Court of Karnataka at Bengaluru]

NARAYAN RAO HEBRI

Petitioner(s)

VERSUS

THE ASSISTANT COMMISSIONER OF INCOME TAX

Respondent(s)

FOR ADMISSION

Date : 17-07-2026 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE UJJAL BHUYAN  
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR

For Petitioner(s): Mr. Vipul Kamath, Adv.  
Mr. Anand Sukumar, AOR  
Mr. S Sukumaran, Adv.  
Mr. Bhupesh Pathak, Adv.  
Mrs. Ruche Anand, Adv.

For Respondent(s):

UPON hearing the counsel the Court made the following  
O R D E R

1. We have heard learned counsel for the petitioner-  
assessee.

2. The High Court, in the appeal under Section 260-A  
of the Income Tax Act, 1961, declined to enter into the  
question of taxability of the additional income tax on  
the ground that it was not raised before the  
Commissioner of Income Tax (Appeals) but raised for the

first time before the Income Tax Appellate Tribunal.

3. Issue notice, returnable on 22.09.2026.

Signature Not Verified  
Digitally signed by  
IRAMNAZ  
Date: 2026.07.18  
12:55:21 IST  
Reason: ?

(ABHINAV KUMAR)  
COURT MASTER (SH)

(CHETNA BALOONI)  
COURT MASTER (NSH)