



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 5419 OF 2026 (T-IT)

BETWEEN:

VIVEK R.
L/R OF RAMAKRISHNAPPA,
R/AT HANDIGANALE,
SHIDLAGHATTA TALUK,
CHIKABALLAPUR - 562105.
SINCE DECEASED REPRESENTED BY
VIVEK R.,
S/O LATE RAMA KRISHNA,
AGED ABOUT 26 YEARS,
R/AT WARD NO.1, RAMAKRISHNA TRADERS,
OLD PETROL BUNK ROAD,
SIDLAGHATTA TALUK,
CHIKKABALAPUR - 562105.
PAN. NO. BGWPR6844Q

...PETITIONER

(BY SRI. BALRAM R RAO., ADVOCATE)

AND:

1. INCOME TAX OFFICER,
WARD-1,
YASHODA COMPLEX,
BB ROAD,
CHIKKABALLAPUR - 562101.



2. ADDITIONAL/JOINT/DEPUTY/ASSISTANT
COMMISSIONER OF INCOME TAX,
NATIONAL FACELESS ASSESSMENT CENTRE,
INCOME TAX DEPARTMENT, DELHI
II FLOOR, E-RAMP,
JAWAHARLAL NEHRU STADIUM,
DELHI - 110 003.

...RESPONDENTS

(BY SRI. M. DILIP, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI OR A WRIT IN THE NATURE OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER OR DIRECTION UNDER ARTIDATED 25.03.2024 INSTITUTION OF INDIA CALLING FOR THE RECORDS OF THE PETITIONER'S CASE AND AFTER EXAMINING THE LEGALITY AND VALIDITY THEREOF BE PLEASED TO QUASH AND SET ASIDE THE IMPUGNED NOTICE PASSED UNDER CLAUSE (b) OF SECTION 148A OF THE ACT DATED 09.03.2024 AND 18.03.2024 IN DIN AND NOTICE NO. ITBA/AST/F/148A(SCN) 2023-24/1062294471 (1) ANNEXURE-B IN DIN AND NOTICE NO. ITBA/AST/F/148A(SCN) 2023-24/1062815873(1) ANNEXURE-C AS WELL AS ORDER PASSED UNDER CLAUSE (d) OF SECTION 148A OF THE ACT DATED 25.03.2024 IN DIN AND NOTICE NO. ITBA/AST/F/148A/2023-24/1063333505(1) ANNEXURE-D PASSED BY THE 1ST RESPONDENT FOR THE ASSESSMENT YEAR 2020-21, AND ETC.,

THIS PETITION, COMING ON FOR PRELIMINARY HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV



ORAL ORDER

The petitioner has sought for setting aside of the notices under Section 148A(b) of the Income Tax Act, 1961 (for short 'the Act') dated 09.03.2024 and 18.03.2024 at Annexures-B and C respectively. The petitioner has also called in question the validity of the consequential proceedings including the assessment order as well as the orders of penalty.

2. It is the case of the petitioner that the notice under 148A(b) was issued in the name of Ramakrishnappa who is the father of the petitioner and the first of such notices was issued on 09.03.2024 at Annexure-B, followed by further notice on 18.03.2024 at Annexure-C. It is however submitted that the petitioner's father Late Ramakrishnappa, to whom notice was issued, passed away on 20.10.2023 and accordingly, notice to the dead person being void, all further proceedings pursuant to the notice under Section 148A(b) are non-est and required to be set aside.



3. Perused the certificate at Annexure-A. In light of the uncontroverted fact regarding the date of death of Ramakrishnappa being on 20.10.2023, the proceedings by way of notices at Annexures-B and C and the subsequent proceedings being conducted against a dead person is void in the eye of law and accordingly, petition is required to be allowed.

4. In light of the facts made out, the notices at Annexures-B and C and subsequent proceedings as culminated in Annexures-D, H, J, K, L and M are set aside. Liberty is reserved to the respondents to initiate proceedings regarding the subject matter of the notice under Section 148A(b) of the Act, as is permissible in law. All contentions on merits are kept open.

Accordingly, petition is ***disposed of***.

SD/-
(S SUNIL DUTT YADAV)
JUDGE