



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. 5238 OF 2026 (T-IT)

BETWEEN:

BORAI AH SURESH
S/O BORAI AH,
AGED ABOUT 53 YEARS,
PREVIOUSLY R/AT NO.98/44, 1ST MAIN,
4TH CROSS, BHOVIPALYA,
MAHALAKSHMIPURAM,
BENGALURU - 560086.

PRESENTLY R/AT
NO.107/10, 5TH CROSS,
2ND MAIN BHOVIPALYA,
MAHALAKSHMIPURAM,
BENGALURU - 560086.

...PETITIONER

Digitally signed
by VIJAYA P
Location: HIGH
COURT OF
KARNATAKA

(BY SRI. PRASANNA B.M., ADVOCATE FOR
SRI. BALARAM R. RAO,ADVOCATE)

AND:

1. INCOME TAX OFFICER,
WARD NO - 6(2)(1),
BMTC BUILDING, 80 FEET ROAD,
NEAR KHB GAMES VILLAGE
KORAMANGALA,
BENGALURU - 560095.



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-110003.
3. THE HOTEL INDUSTRIALISTS CO-OPERATIVE
BANK LTD.,
REP.BY ITS MANAGER,
NO. 377, 8TH CROSS, 1ST MAIN,
1ST PHASE, 6TH STAGE, INDUSTRIAL TOWN,
RAJAJINAGAR, BENGALURU - 56044.

...RESPONDENTS

(BY SRI. M. DILIP, ADVOCATE)

THIS WP 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 ARTICLE 226 OF THE CONSTITUTION 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 30.03.2023 IN DIN AND NOTICE NO. ITBA/AST/F/148A(SCN) 2022-23/1051633598 (1) ANNEXURE A AND THE IMPUGNED NOTICE PASSED UNDER CLAUSE (B) OF SECTION 148A OF THE ACT DATED 05.04.2023 IN DIN AND NOTICE NO. ITBA/AST/F/148A(SCN)2023-24/1051870640 (1)ANNEXURE-B AS WELL AS ORDER PASSED UNDER CLAUSE (D) OF SECTION 148A OF THE ACT DATED 11.04.2023 IN DIN AND NOTICE NO:ITBA/AST/F/148A/2023-24/1052005749 (1) ANNEXURE - C PASSED BY THE 1ST RESPONDENT FOR THE ASSESSMENT YEAR 2019-20 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 called in question the validity of the order under Section 148A(d) of the Income Tax Act, 1961 (for short 'the Act') at Annexure-C as well as the order passed under Section 147 read with Section 144B read with Section 144 at Annexure-G, computation sheet at Annexure-G1, notice of demand at Annexure-G2 and notice under Section 226(3) of the Act at Annexure-H.

2. It is the case of the petitioner that the order under Section 148A(d) at Annexure-C has been passed without benefit of any reply of the petitioner.

3. Learned counsel for the petitioner submits that the deposits which constitute the information under Section 148A(b) notice, would be explained if opportunity is granted and consequently the order under Section



148A(d) and further proceedings including the notice under Section 148 and assessment order passed, would all be required to be set aside.

4. Perused the order under Section 148A(d) of the Act. Admittedly, the order passed is an ex-parte order. In light of the submission that the petitioner would explain the information which is a part of the notice under Section 148A(b), it would be appropriate to set aside the order at Annexure-C and remit the matter back to the stage of reply to notice under Section 148A(b) dated 30.03.2023.

5. All consequential orders at Annexures-B, C, G, G1, G2 and H are set aside. All contentions on merits are kept open.

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

SD/-
(S SUNIL DUTT YADAV)
JUDGE