



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 5741 OF 2026 (T-IT)

BETWEEN:

SRI. R. ANUP,
AGED ABOUT 50 YEARS,
LEGAL HEIR OF RAJA REDDY (HUF),
641, I 'D' MAIN, DOMLUR LAYOUT,
BANGALORE - 560 071.
PAN: AAFHR9408G,
MOB. NO.: 87929 42387
EMAIL: smnadiger28@gmail.com

...PETITIONER

(BY SRI. PRATIBHA VASANTRAO RAJESHWARKAR, ADVOCATE)

AND:

1. THE ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE-7(1),
PRESENT ADDRESS - ITO, WARD-1(2)(1),
2ND FLOOR, BMTC BUILDING, 6TH BLOCK,
80 FEET ROAD, KORAMANGALA,
BANGALORE - 560 095.

2. INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH,
NO.51, 1ST CROSS, 4TH 'T' BLOCK EAST,
TILAK NAGAR, JAYANAGAR,
BENGALURU - 560 041.

...RESPONDENTS

(BY SRI. Y.V. RAVIRAJ, ADVOCATE)





THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT THE AO TO CONSIDER THE ISSUE INVOLVED IN THE GROUND NO.5 TO 7 AS RAISED BY THE PETITIONER BEFORE THE ITAT. ORDER DATED 12.09.2018 IN ITA NO.147/BANG/2016 FOR AY 2009-10 (ANNEXURE- C) 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

Learned counsel Sri. Y.V. Raviraj files a memo and produces the order passed in M.P.No.369/Bang/2018 dated 31.07.2020.

2. Learned counsel for the petitioner submits that the petitioner was not aware of passing of this order and have not been communicated of the same. It is further submitted that other proceedings have progressed on the premise that the miscellaneous petition was not disposed of.

3. However, taking note of the limited prayer, the present petition is disposed of as not calling for



adjudication. Taking note of the order passed on 31.07.2020 by the tribunal, the legal grounds and contentions regarding the said order are kept open to be raised in appropriate proceedings. All contentions of the petitioner are kept open.

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

SD/-
(S SUNIL DUTT YADAV)
JUDGE

MCR