



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28TH DAY OF OCTOBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 8540 OF 2024 (T-IT)

BETWEEN:

SRI CHEEGATAGERE ADHIREDY ASHWATHAREDDY,
S/O ADHIREDY,
AGED ABOUT 54 YEARS,
PAN: BCBPA3072J
R/A 105, CHIGATAGERE
CHIGATAJERE, GOWRIBIDANUR
CHIKKABALLAPURA – 561 210
KARNATAKA, INDIA

...PETITIONER

(BY SRI. AVINASH MALLYA U., ADVOCATE)

AND:

1. THE INCOME TAX OFFICER
WARD-1, CHIKKABALLAPURA
YASHODA COMPLEX, B. B. ROAD,
CHIKKABALLAPURA
KARNATAKA – 562 101
2. NATIONAL FACELESS ASSESSMENT CENTRE
ADDITIONAL/JOINT/DEPUTY/ASSISTANT COMMISSIONER OF
INCOME TAX/INCOME TAX OFFICER,
INCOME TAX DEPARTMENT,
MINISTRY OF FINANCE
ROOM NO.401, 2ND FLOOR
JAWAHARLAL NEHRU STADIUM
DELHI – 110 003
3. THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KARNATAKA AND GOA,
CENTRAL REVENUE BUILDING,
QUEEN'S ROAD,
BANGALORE – 560 001

...RESPONDENTS

(BY SRI. M. DILIP, ADVOCATE)

Digitally
signed by
CHANDANA
B M
Location:
High Court
of Karnataka



THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE NOTICES U/S 148 A(B) OF THE ACT DATED 02.03.2023 AND 07.03.2023 BEARING DIN NO. ITBA/AST/F/148A(SCN)/2022-23/1050327511(1) AND DIN NO. ITBA/AST/F/148A(SCN)/2022-23/1050487153(1) ISSUED BY THE RESPONDENT NO.1 FOR THE AY 2016-17 HEREIN MARKED AS ANNEXURE-A AND A1 RESPECTIVELY AND ETC.,

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

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks for the following reliefs:-

- "i) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the notices under Section 148A(b) of the Act dated 02/03/2023 and 07/03/2023 bearing DIN No. ITBA/AST/F/148A(SCN)/2022-23/1050327511(1) and DIN No. ITBA/AST/F/148A(SCN)/2022-23/1050487153(1) issued by the Respondent No.1 for the assessment year 2016-17 herein marked as Annexure - A and Annexure - A1 respectively.*
- ii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the order under Section 148A(d) of the Act dated 24/03/2023 bearing DIN No. ITBA/AST/F/148A/2022-23/1051256157(1) issued by the Respondent No.1 for the assessment year 2016-17 herein marked as Annexure - A2.*
- iii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the notice under Section*



148 of the Act dated 24/03/2023 bearing DIN No. ITBA/AST/S/148_1/2022-23/1051258338(1) issued by the Respondent No.1 for the assessment year 2016-17 herein marked as Annexure - A3.

- iv) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the order passed u/s 147 r.w.s 144 dated 31/01/2024 bearing ITBA/AST/S/147/2023-24/1060321739(1) issued by the Respondent No. 2 for the assessment year 2016-16 herein marked as Annexure - A4.*
- v) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty proceedings-initiated u/s 271(1)(c) of the Act dated 31/01/2024 bearing DIN No. ITBA/PNL/S/271(1)(c)/2023-24/1060322049(1) by the Respondent No. 2 for the assessment year 2016-17 herein marked as Annexure - A5.*
- vi) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty proceedings-initiated u/s 271F of the Act dated 31/01/2024 bearing DIN No. ITBA/PNL/S/271F/2023-24/1060322052(1) by the Respondent No. 2 for the assessment year 2016-17 herein marked as Annexure - A6.*
- vii) And pass such other orders as this Hon'ble Court deems fit and proper in the interest of justice and equity."*



2. Heard learned counsel for the petitioner and learned counsel for the respondents and perused the material on record.

3. In addition to reiterating the various contentions urged in the memorandum of petition and referring to the material on record, learned counsel for the petitioner invited my attention to the order of a Co-ordinate Bench of this Court in the case of ***Ramachandra Reddy Ravi Kumar Vs. Deputy Commissioner of Income-tax - W.P.No.17352/2022 and connected matters - dated 28.08.2025***, in order to contend that the present petition deserves to be allowed and disposed of in terms of the said order.

4. Per contra, learned counsel for the respondents submits that there is no merit in the petition and that the same is liable to be dismissed.

5. As rightly contended by the learned counsel for the petitioner the present petition is directly and squarely covered by the decision of a Co-ordinate Bench of this Court in the case of ***Ramachandra Reddy Ravi Kumar Vs. Deputy Commissioner of Income-tax - W.P.No.17352/2022 and connected matters - dated 28.08.2025***, the operative portion of which reads as under:



"13. I, therefore, pass the following:

ORDER

- (i) The impugned show cause notices issued by the jurisdictional Assessing Officer outside the scope of Section 151-A of the Act stand obliterated. All further proceedings initiated thereto, challenged in these cases would stand quashed.*
- (ii) Liberty is reserved to the respondents - revenue to revive all these petitions in the event the Apex Court would hold in favour of the Revenue in the pending before it.*
- (iii) With the aforesaid liberty and to the aforesaid extent, the petitions are allowed.*
- (iv) Contentions of both the parties except the one noted hereinabove, shall remain open to be considered in the event revival of these petitions would become necessary."*

6. The aforesaid order is applicable to the facts and circumstances of the instant case and consequently, the present petition also deserves to be disposed of in terms of the judgment of co-ordinate Bench of this Court in ***Ramachandra Reddy's*** case *supra*.

7. In the result, I pass the following:



ORDER

- (i) The petition is allowed and disposed of in terms of the decision of a Co-ordinate Bench of this Court in the case of ***Ramachandra Reddy Ravi Kumar Vs. Deputy Commissioner of Income-tax - W.P.No.17352/2022 and connected matters - dated 28.08.2025.***
- (ii) The impugned show cause notices and consequential orders, notices etc., at Annexures- A, A1, A2, A3, A4, A5 and A6 dated 02.03.2023, 07.03.2023, 24.03.2023, 24.03.2023, 31.01.2024, 31.01.2024 and 31.01.2024 respectively are hereby quashed.
- (iii) Liberty is reserved in favour of the respondents - Revenue to seek revival of this petition, subsequent to disposal of the matters pending before the Apex Court and all rival contentions between the parties in this regard are kept open and no opinion is expressed on the same.

Sd/-
(S.R.KRISHNA KUMAR)
JUDGE