



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU
DATED THIS THE 29TH DAY OF OCTOBER, 2025**

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

WRIT PETITION NO. 8491 OF 2024 (T-IT)

BETWEEN:

1. SRI. SUBBANAN HOSAKOTE SHAMAR AO
S/O LATE SHAMARAO,
AGED 62 YEARS
R/AT NO.78, S. HOSAKOTE,
NANJANGUD TALUK,
MYSURU - 571 301

...PETITIONER

(BY SRI. NAGHARISH G.S., ADVOCATE)

AND:

1. ASSESSING OFFICER
NATIONAL FACELESS ASSESSMENT CENTRE,
NO. 412-413, IST FLOOR,
OPP. METRO PILLAR NO.793
DWARKAMOR,
NEW DELHI - 110 059.
2. INCOME TAX OFFICER
WARD-1(1)
NO. 55/1, SHILPASHREE
VIDYARANYA COMPLEX,
VISHVESHWARANAGAR,
MYSURU - 570 008.
3. PRINCIPAL COMMISSIONER OF INCOME TAX MYSURU
NO. 55/1, SHILPASHREE
VIDYARANYA COMPLEX,
VISHVESHWARANAGAR,
MYSURU - 570 008.

...RESPONDENTS

(BY SRI. E.I. SANMATHI, ADVOCATE FOR R1 TO R3)

Digitally signed
by
SHARADAVANI
B
Location: High
Court of
Karnataka





THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ANNEXURE-F DATED 11/03/2024 BEARING NO. ITBA/AST/S/148.1/2022-23/1050882471(1) ISSUED BY FIRST RESPONDENT AND ANNEXURE-'D' PASSED BY SECOND RESPONDENT DATED 17/03/2023 BEARING NO. ITBA/AST/F/148A/2022-23/1050882260(1) FOR ASSESSMENT YEAR 2016-17 AND ETC.

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

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

ORAL ORDER

In this Petition, petitioner seeks the following reliefs:

" WHEREFORE, it is respectfully prayed that this Hon'ble Court may be pleased to:-

"a. Issue a Writ of certiorari to quash the Annexure F dated 11.03.2024 bearing No. ITBA/AST/F/147(SCN)/2023-24/1062355441(1) issued by the first respondent and Annexure-D passed by second respondent dated 17.03.2023 bearing No.ITBA/AST/F/148A/2022-23/1050882260(1) for Assessment Year 2016-17.

b. Issue writ of mandamus directing the second respondent to consider passing of order under section 138A of the IT Act by taking into account the inspection report submitted by the department officers dated 06.02.2024 as part of enquiry u/s 148A(b) of the IT Act.

c. Issue such other Writ or direction as this Hon'ble Court deem fit to grant in the facts and circumstances of the present case."



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-F and D dated 11.03.2024 and 17.03.2023 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**