HC-KAR

NC: 2026:KHC:17508
WP No. 8778 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 8778 OF 2026 (T-IT)

BETWEEN:

1. SANJANA BASAWARAJ PATTANSHETTI
D/O SRI BASAWARAJ SHASHIDHAR PATTANSHETTI
AGE ABOUT 39 YEARS
NO.1868 F-101 PUJA CENTRAL
12TH MAIN, 32ND CROSS
BANASHANKARI IIND STAGE
BANGALORE - 560 070
PAN: AYXPP4390F

... PETITIONER

(BY SRI. ANNAMALAI S., ADVOCATE)

AND:

1. ASSESSMENT UNIT
INCOME TAX DEPARTMENT,
REP. BY ADDITIONAL/JOINT/DEPUTY/
ASSISTANT COMMISSIONER OF INCOME-TAX/
INCOME-TAX OFFICER,
INCOME-TAX DEPARTMENT,
MINISTRY OF FINANCE,
ROOM NO.401, 2ND FLOOR,
E-RAMP, JAWAHARLAL NEHRU STADIUM,
DELHI-110 003.

2. THE DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE - 3(3)(1), HMT BHAVAN,
NO. 59 BELLARY ROAD, GANGANAGAR,
BENGALURU - 560032.

… RESPONDENTS

(BY SRI. THIRUMALESH., ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO I) QUASHING THE SHOW CAUSE NOTICE FOR PROPOSED VARIATION DATED 26/02/2026, BEARING DIN: ITBA/AST/F/143(3)(SCN)/2025-26/1086598127(1), ISSUED AS PER THE PROVISIONS OF SECTION 144B BY THE RESPONDENT NO. 1 FOR THE AY 2024-25, HEREIN MARKED AS ANNEXURE A 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

Sri. Thirumalesh, learned counsel accepts notice for respondents.

2. Learned counsel for the petitioner has filed a memo which reads as hereunder:

> *"1. The above named petitioner has filed this Writ Petition under Articles 226 and 227 of the Constitution of India challenging the show cause notice for proposed variation dated 26.02.2026 issued by the Respondent No.1, i.e., the*

Assessment Unit, Income Tax Department, Delhi. The petitioner, in the present petition also challenged the notice issued u/s 143(2) dated 24.06.2025 issued by Respondent No.2, i.e., the Deputy Commissioner of Income Tax, Circle 3(3)(1), Bengaluru.

2. The petitioner submits that the Respondent No.1 passed assessment order u/s 143(3) rws 144B of the Act vide dated 17.03.2026. In view of the same, the said writ petition become infructuous.

3. In view of the above submissions, the petitioner humbly prays this Hon'ble Court to permit the petitioner to withdraw the above Writ Petition with liberty to file fresh writ petition challenging the assessment order and consequential notices in the interest of justice and equity.

4. The petitioner prays the Hon'ble court to pass such orders as this Hon'ble Court may deem fit on facts and circumstances of the case."

3. In light of the subsequent events as stated in the memo for withdrawal, petition is ***dismissed*** as not pressed.

Liberty is reserved to take appropriate steps to challenge the assessment order as per law. All contentions of the petitioner are kept open.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

VP