NC: 2026:KHC:16265
WP No. 9152 of 2026

HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 9152 OF 2026 (T-IT)

BETWEEN:

UMESH KOLLIRA MUDDAPPA (HUF)
REPRESENTED BY THE KARTA,
SRI. K M UMESH
AGED ABOUT 64 YEARS,
S/O LATE KK MUDDAPPA,
33 UMAMMAHESHWARI PETROLIUM AGENCIES,
MAINROAD GONIKOPPA,
GONIKOPPA 571213
PAN: AAAHU4469H

...PETITIONER

(BY SRI. RAVI SHANKAR S V.,ADVOCATE)

AND:

1. 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, E-RAMP,
JAWAHARLAL NEHRU STADIUM,
DELHI 110003

2. INCOME TAX OFFICER,
ITO WARD MADIKERI,
MADIKERI SRIVALLI BUILDING,
MADIKERI 571201

...RESPONDENTS

(BY SRI. TIRUMALESH., ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ORDER

PASSED U/S 143(3) R.W.S 144B OF THE ACT, DATED 18/02/2026 VIDE DIN ITBA/AST/S/143(3)/2025-26/1086194226(1), PASSED BY THE RESPONDENT FOR THE ASSESSMENT YEAR 2024-25 HEREIN MARKED AS ANNEXURE – A AND ETC.

THIS WRIT 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 Tirumalesh accepts notice for respondents.

2. The petitioner has called in question the validity of the assessment order dated 18.02.2026 for the assessment year 2024-25 at Annexure-A, has also challenged a notice of penalty issued at Annexure-A1.

3. It is the case of the petitioner that though the assessment order is as regards the Hindu Undivided Family (HUF), however, the Authority has taken note of the income accounted for in individual capacity and treated the same as income of the HUF.

4. It is submitted that such aspect was brought to the notice of the Authority by virtue of the communication

dated 29.09.2025 at Annexure–D1, despite which the Authority has concluded the assessment, treating the income of the individual as that of the HUF. Accordingly, it is submitted that the matter may be remitted for reconsideration.

5. Taking note of the contention made as also the communication at Annexure-D1, it would be appropriate that the order be set aside with a direction for reconsideration.

6. The finding of the Authority that the bank account in question belongs to the assessee, HUF, *prima facie* appears to be incorrect, as the details of the bank account extract produced at Annexure–F would indicate that it is the individual account of Sri K.M. Umesh, which is further fortified by the reference made to Annexure–C2, which is the returns of K.M.Umesh, it is in an individual capacity wherein the balance of cash at hand as regards State Bank of India would indicate that the said balance correlates with the balance of the individual account.

7. Accordingly, on such sole ground of the Authority having taken note of the declaration and details of the individual account while passing an assessment order, the order at Annexure–A is set aside as also the notice of penalty at Annexure-A1, and the matter is remitted for fresh consideration in accordance with law.

8. Needless to state, the observations made are only prima facie, and the authority is at liberty to take an independent view after hearing the petition.

9. All contentions are kept open.

10. Accordingly, the petition is ***disposed of*** in terms of the above.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

KTY
List No.: 3 Sl No.: 21