



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 14TH DAY OF NOVEMBER, 2025

BEFORE

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

WRIT PETITION NO. 33994 OF 2025 (T-IT)

BETWEEN:

RAJESH
AGED ABOUT 54 YEARS,
(HINDU UNDIVIDED FAMILY)
PLACE OF SERVICE AT NO. 5,
1ST CROSS, NEHRU NAGAR,
BENGALURU – 560 020.

...PETITIONER

(BY SRI. BHARATH KUMAR V., ADVOCATE)

AND:

1. UNION OF INDIA
REPRESENTED BY ITS PRL. SECRETARY,
MINISTRY OF FINANCE,
3RD FLOOR, JEEVAN DEEP BUILDING,
SANSAD MARG,
NEW DELHI – 110 001
2. INCOME TAX OFFICER,
WARD NO. 2(2)(1), BENGALURU,
HAVING OFFICE AT INCOME TAX DEPARTMENT,
BMTc BUILDING, 80 FEET ROAD,
6TH BLOCK, NEAR KHB GAMES VILLAGE,
BENGALURU – 560 095

...RESPONDENTS

(BY SRI. E.I. SANMATHI, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT ORDER OR DIRECTION IN THE NATURE OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT QUASHING THE NOTICE DATED 21.01.2024 BEARING DIN AND NOTICE NO. ITBA/AST/F/148A(SCN)/2023-24/10599718-25(1) ISSUED BY THE RESPONDENT NO 2 UNDER



SECTION 148A(B) OF THE INCOME TAX ACT, 1961 TO THE PETITIONER FOR THE ASSESSMENT YEAR 2020-21 (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.R.KRISHNA KUMAR

ORAL ORDER

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

- "a. Issue a writ order or direction in the nature of certiorari or any other appropriate writ quashing the notice dated 21.01.2024 bearing DIN & Notice No.ITBA/AST/F/148A(SCN)/2023-24/1059971825(1) issued by the Respondent No.2 under Section 148A(b) of the Income Tax Act, 1961 to the Petitioner for the assessment year 2020-21 (Annexure-A).*
- b. Issue a writ, order or direction in the nature of certiorari or nay other appropriate writ quashing the notice dated 12.02.2024 bearing DIN & Notice No.ITBA/AST/F/148A(SCN)/2023-24/1060811237(1) issued by the Respondent No.2 under Section 148A(b) of the Income Tax Act, 1961 (Annexure – A1).*
- c. Grant such other relief that this Hon'ble Court may deem fit in the facts of the present matter."*



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 and A1 dated 21.01.2024 and 12.02.2024 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