



WP NO. 3041/2023 (T - IT)

CNR: KAHC010070072023

Connected Cases: WP NO. 52423/2019, WP NO. 8514/2022, WP NO. 15143/2022, WP NO. 16114/2022, WP NO. 16128/2022, WP NO. 16143/2022, WP NO. 18017/2022, WP NO. 18417/2022, WP NO. 18488/2022, WP NO. 19167/2022, WP NO. 20250/2022, WP NO. 24775/2022, WP NO. 24800/2022, WP NO. 25152/2022, WP NO. 25163/2022, WP NO. 25330/2022, WP NO. 3071/2023, WP NO. 6137/2023, WP NO. 8955/2023, WP NO. 9132/2023, WP NO. 10099/2023, WP NO. 10475/2023, WP NO. 11061/2023, WP NO. 12505/2023, WP NO. 12548/2023, WP NO. 12770/2023, WP NO. 12863/2023, WP NO. 13169/2023, WP NO. 15848/2023, WP NO. 16683/2023, WP NO. 17344/2023, WP NO. 17757/2023, WP NO. 17855/2023, WP NO. 19265/2023, WP NO. 19296/2023, WP NO. 23379/2023, WP NO. 24312/2023, WP NO. 27365/2023, WP NO. 2454/2024, WP NO. 2469/2024, WP NO. 2530/2024, WP NO. 3436/2024, WP NO. 4179/2024, WP NO. 4699/2024, WP NO. 5411/2024, WP NO. 5454/2024, WP NO. 6202/2024, WP NO. 6868/2024, WP NO. 7279/2024, WP NO. 7280/2024, WP NO. 8148/2024, WP NO. 9620/2024, WP NO. 9818/2024, WP NO. 10189/2024, WP NO. 10571/2024, WP NO. 10890/2024, WP NO. 11126/2024, WP NO. 11187/2024, WP NO. 11236/2024, WP NO. 11487/2024, WP NO. 11707/2024, WP NO. 12157/2024, WP NO. 12302/2024, WP NO. 12397/2024, WP NO. 12952/2024, WP NO. 13161/2024, WP NO. 14057/2024, WP NO. 14059/2024, WP NO. 14060/2024, WP NO. 14155/2024, WP NO. 14500/2024, WP NO. 14669/2024, WP NO. 14784/2024, WP NO. 15477/2024, WP NO. 15606/2024, WP NO. 15709/2024, WP NO. 15843/2024, WP NO. 15900/2024, WP NO. 16033/2024, WP NO. 16397/2024, WP NO. 16758/2024, WP NO. 16764/2024, WP NO. 16782/2024, WP NO. 17003/2024, WP NO. 17453/2024, WP NO. 17726/2024, WP NO. 18491/2024, WP NO. 18590/2024, WP NO. 18965/2024, WP NO. 19010/2024, WP NO. 19270/2024, WP NO. 19470/2024, WP NO. 19528/2024, WP NO. 19581/2024, WP NO. 19658/2024, WP NO. 20013/2024, WP NO. 20110/2024, WP NO. 21012/2024, WP NO. 21342/2024, WP NO. 21540/2024, WP NO. 21927/2024, WP NO. 22276/2024, WP NO. 23263/2024, WP NO. 23544/2024, WP NO. 23626/2024, WP NO. 23861/2024, WP NO. 23887/2024, WP NO. 24214/2024, WP NO. 25201/2024, WP NO. 25404/2024, WP NO. 25948/2024, WP NO. 26541/2024, WP NO. 26805/2024, WP NO. 26892/2024, WP NO. 27278/2024, WP NO. 27531/2024, WP NO. 29340/2024, WP NO.

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29612/2024, WP NO. 32009/2024, WP NO. 32612/2024, WP NO. 32630/2024, WP NO. 32637/2024, WP NO. 32640/2024, WP NO. 32751/2024, WP NO. 32829/2024, WP NO. 32916/2024, WP NO. 33020/2024, WP NO. 33109/2024, WP NO. 33180/2024, WP NO. 33348/2024, WP NO. 33872/2024, WP NO. 34193/2024, WP NO. 34243/2024, WP NO. 2436/2025, WP NO. 2438/2025, WP NO. 3410/2025, WP NO. 4377/2025, WP NO. 4935/2025, WP NO. 5046/2025, WP NO. 5801/2025, WP NO. 7008/2025, WP NO. 7566/2025, WP NO. 7751/2025, WP NO. 9496/2025, WP NO. 10295/2025, WP NO. 11041/2025, WP NO. 11196/2025, WP NO. 11208/2025, WP NO. 11665/2025, WP NO. 11677/2025, WP NO. 12076/2025, WP NO. 12089/2025, WP NO. 12141/2025, WP NO. 12218/2025, WP NO. 12368/2025, WP NO. 12406/2025, WP NO. 12421/2025, WP NO. 12654/2025, WP NO. 12788/2025, WP NO. 12827/2025, WP NO. 12857/2025, WP NO. 13190/2025, WP NO. 13232/2025, WP NO. 13279/2025, WP NO. 13318/2025, WP NO. 13471/2025, WP NO. 13519/2025, WP NO. 15709/2025, WP NO. 16326/2025, WP NO. 17947/2025, WP NO. 18201/2025, WP NO. 18703/2025, WP NO. 21221/2025, WP NO. 21301/2025, WP NO. 21864/2025, WP NO. 22261/2025, WP NO. 23057/2025, WP NO. 23082/2025, WP NO. 23131/2025, WP NO. 23251/2025, WP NO. 23938/2025, WP NO. 24189/2025, WP NO. 24264/2025, WP NO. 25048/2025, WP NO. 25305/2025, WP NO. 25386/2025, WP NO. 25425/2025, WP NO. 26093/2025, WP NO. 26200/2025, WP NO. 26476/2025, WP NO. 26823/2025, WP NO. 27236/2025, WP NO. 27678/2025, WP NO. 27942/2025, WP NO. 28391/2025, WP NO. 28450/2025, WP NO. 28474/2025, WP NO. 28484/2025, WP NO. 28502/2025, WP NO. 28684/2025, WP NO. 28687/2025, WP NO. 28791/2025, WP NO. 28823/2025, WP NO. 28937/2025, WP NO. 28951/2025, WP NO. 29060/2025, WP NO. 29341/2025, WP NO. 29554/2025, WP NO. 29621/2025, WP NO. 29737/2025, WP NO. 29742/2025, WP NO. 29854/2025, WP NO. 30261/2025, WP NO. 30293/2025, WP NO. 30341/2025, WP NO. 30412/2025, WP NO. 30819/2025, WP NO. 30865/2025, WP NO. 31085/2025, WP NO. 31639/2025, WP NO. 31674/2025, WP NO. 32042/2025, WP NO. 32063/2025, WP NO. 32231/2025, WP NO. 32372/2025, WP NO. 32439/2025, WP NO. 32445/2025, WP NO. 32817/2025, WP NO. 32834/2025, WP NO. 32927/2025, WP NO. 32946/2025, WP NO. 32974/2025, WP NO. 33003/2025, WP NO. 33012/2025, WP NO. 33380/2025, WP NO. 33394/2025,

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WP NO. 33593/2025, WP NO. 33609/2025, WP NO. 33911/2025, WP NO. 33930/2025, WP NO. 33994/2025, WP NO. 34033/2025, WP NO. 34097/2025, WP NO. 34103/2025, WP NO. 34260/2025, WP NO. 34597/2025, WP NO. 34718/2025, WP NO. 34735/2025, WP NO. 35433/2025, WP NO. 35585/2025, WP NO. 35614/2025, WP NO. 35629/2025, WP NO. 35758/2025, WP NO. 35967/2025, WP NO. 36120/2025, WP NO. 36136/2025, WP NO. 36137/2025, WP NO. 36320/2025, WP NO. 36341/2025, WP NO. 36372/2025, WP NO. 36459/2025, WP NO. 36541/2025, WP NO. 36565/2025, WP NO. 36571/2025, WP NO. 36678/2025, WP NO. 37039/2025, WP NO. 37085/2025, WP NO. 37221/2025, WP NO. 37639/2025, WP NO. 38145/2025, WP NO. 38369/2025, WP NO. 1588/2026, WP NO. 13661/2026, WP NO. 13715/2026.

IN THE HIGH COURT OF KARNATAKA AT BENGALURU
[POOJA JALLAN VS. CENTRAL BOARD OF DIRECT TAXES
AND OTHERS]

10.09.2026

(VIDEO CONFERENCING / PHYSICAL HEARING)

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

Sri. A. Shankar, Sri. K. K. Chythanya and Sri. T. Suryanarayana, the learned Senior Counsels, state that a Division Bench of the Punjab and Haryana High Court, on remand by the Apex Court, has pronounced its verdict both on the constitutionality of Section 147A of the Income Tax Act, 1961 [for short, '*the IT Act*'] and on the question

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whether the jurisdictional Assessing Officer could hold the pre-assessment inquiry under Section 148 of the IT Act.

This Court is of the opinion that when it is in the midst of hearing the learned Senior Counsels/Counsels in similar circumstances, this Court must have the advantage of the reasons of the Division Bench and hence the petitions are directed to be listed on **15.09.2026 at 2.30 p.m.**

The office is directed to place a copy of this order in the following writ petitions.

Sl. No.	Writ Petitions	Sl. No.	Writ Petitions
1	22235/2023	74	16538/2023
2	10892/2024	75	9382/2024
3	16055/2024	76	9434/2024
4	3329/2025 and connected matters	77	14055/2024
5	8345/2025	78	16417/2024
6	27681/2025	79	27679/2024 and connected matters
7	28154/2025	80	28182/2024 and connected matters
8	30445/2025	81	35113/2024
9	30496/2025	82	1084/2025
10	32218/2025	83	11200/2025
11	32613/2025	84	11457/2025 11056/2025 c/w

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12	35662/2025	85	12384/2025
w13	36562/2025	86	23805/2025
14	36576/2025	87	25758/2025
15	37356/2025	88	27862/2025
16	22802/2022	89	30612/2025
17	6012/2023	90	32103/2025
18	11307/2024	91	35652/2025
19	14073/2024	92	36533/2025
20	14076/2024	93	36863/2025
21	20406/2024	94	37018/2025
22	23541/2024	95	37167/2025
23	33305/2024	96	38542/2025
24	33678/2024	97	1261/2023
25	10103/2025	98	9163/2023
26	10280/2025	99	2356/2024
27	11601/2025	100	2949/2024
28	12103/2025	101	7644/2024
29	12853/2025	102	8491/2024
30	13304/2025	103	10209/2024
31	13335/2025	104	11580/2024
32	19831/2025	105	16006/2024
33	1997/2025	106	19179/2024
34	19973/2025	107	31969/2024
35	20070/2025	108	32321/2024
36	20105/2025	109	32529/2024
37	31662/2025	110	35439/2024
38	31684/2025	111	2452/2025
39	32945/2025	112	11750/2025
40	36095/2025	113	16546/2025
41	36433/2025	114	19582/2025
42	36745/2025	115	20239/2025
43	18004/2022	116	30296/2025
44	20550/2022	117	36351/2025
45	20697/2022	118	37029/2025

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46	9067/2023	119	37361/2025
47	9933/2023	120	37370/2025
48	10164/2023	121	12838/2023
49	11194/2023	122	20497/2023
50	13013/2023	123	35395/2025
51	36331/2025	124	38538/2025
52	10031/2022	125	18020/2022
53	13531/2023 c/w. 11151/2023	126	19345/2024
54	24243/2024	127	17473/2025
55	22532/2025	128	31480/2025
56	32093/2025	129	32945/2025
57	36124/2025	130	37838/2025
58	38526/2025	131	38551/2025
59	17652/2022	132	11537/2023
60	8540/2024	133	31148/2024
61	35312/2024	134	10083/2025
62	11207/2025	135	33300/2025
63	37108/2025	136	37293/2025
64	37470/2025	137	18011/2022
65	19812/2022	138	3694/2023
66	9107/2023	139	15888/2023
67	16458/2023	140	23328/2023
68	12261/2024	141	15780/2024
69	19472/2024	142	19590/2024
70	22834/2024	143	24088/2024
71	25324/2024	144	27702/2024
72	12259/2025	145	36467/2025
73	37083/2025	146	14069/2024
147	23232/2026 and connected matters	148	23752/2026
149	23780/2026	150	23815/2026
151	23820/2026	152	24529/2026
153	24628/2026	154	24717/2026
155	24863/2026	156	27870/2025

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157	28916/2025	158	12230/2023
159	12238/2023	160	33406/2024
161	12686/2024	162	831/2024
163	27406/2024	164	27814/2025
165	21901/2025		

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JUDGE

SA

List No.: 3 Sl No.: 1