



IN THE HIGH COURT OF KARNATAKA, AT DHARWAD
DATED THIS THE 27TH DAY OF MARCH, 2026
BEFORE
THE HON'BLE MS. JUSTICE JYOTI M
WRIT PETITION NO. 101402 OF 2026 (T-IT)

BETWEEN:

LATE SHRI BASAPUR NINGAPPA,
(SINCE DECEASED R/BY HIS LR'S.),

SMT. RENUKAMMA W/O BASAPUR NINGAPPA,
12-14-179,
SRI GURU GAVISIDDESHWARA ENTERPRISES,
C.B.S. GUNJ, GANGAVATI, KARNATAKA,
AGED ABOUT 40 YEARS,
OCC: HOMEMAKER.

... PETITIONER

(BY SRI. PRANAV.S.KATAGERI AND
SRI. PRASANNA N.U., ADVOCATES)

AND:

1. INCOME TAX OFFICER,
WARD-1, SHIVABELLAGU, 1ST FLOOR,
HUBLI ROAD, BT PATIL NAGAR,
KOPPAL-583 231.
2. ASSESSMENT UNIT,
INCOME TAX DEPARTMENT,
REPRESENTED BY SECRETARY,
CENTRAL BOARD OF DIRECT TAXES,
CENTRAL SECRETARIAT, NORTH BLOCK,
NEW DELHI-110 001

... RESPONDENTS

(BY SRI. M. THIRUMALES AND
SMT. ROOPA ANAVEKAR, ADVOCATES)



THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, SEEKING CERTAIN RELIEFS.

THIS WRIT PETITION IS LISTED FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, AN ORDER IS MADE AS UNDER:

ORAL ORDER

Sri.Pranav S.Katageri., counsel for the petitioner has appeared through video conferencing.

Smt.Roopaa Anavekar., counsel for the respondents has appeared in person.

2. The petition is filed seeking following reliefs:

*"a. As Quash by an order, direction, or writ in the nature of certiorari or any other writ the Notice dated 15.03.2024 issued under Section 148 of the Income-Tax Act, 1961, by the 1st Respondent for the Assessment Year 2020-21, bearing DIN and Notice No.ITBA/AST/S/148_1/2023-24/1062673781(1), at **Annexure-"D"** as unlawful and illegal along with the attendant actions.*

b. Quash by an order, direction, or writ in the nature of certiorari or any other writ the Assessment Order dated 15.01.2025, passed under Section 147 read with Sections 144 and 144B of the Income-Tax Act, 1961, by the 2nd Respondent for the Assessment Year 2020-21, bearing DIN:



*ITBA/AST/S/147/2024-25/1072378326(1), at **Annexure-"E"** as unlawful and illegal along with the attendant actions.*

*c. Quash by an order, direction, or writ in the nature of certiorari or any other writ the penalty Order dated 10.07.2025 passed under Section 272A(1)(d) of the Income-Tax Act, 1961, by the 2nd Respondent for the Assessment Year 2020-21, bearing DIN: ITBA/PNL/F/272A(1)(d)/2025-26/1078348089(1), at **Annexure-"F"** as unlawful and illegal along with the attendant actions.*

*d. Quash by an order, direction, or writ in the nature of certiorari or any other writ the Penalty Order dated 10.07.2025 passed under Section 270A of the Income-Tax Act, 1961, by the 2nd Respondent for the Assessment Year 2020-21, bearing DIN: ITBA/PNL/F/270A/2025-26/1078343512(1), at **Annexure-"G"** as unlawful and illegal along with the attendant actions.*

e. Grant such other relief that this Hon'ble Court may think fit including the cost of this petition in the interest of justice and equity."

3. Counsel for the respective parties urged several contentions. Heard the arguments and perused the papers with care.

Counsel for the respondents submits that there is a mismatch in the name of the deceased.



Counsel for the petitioner submits that Sri.Basapur Ningappa and Ningappa are one and the same and his wife has filed this petition.

The oral submission is placed on record.

4. Suffice it to note that Sri.Basapur Ningappa died on 07.09.2020. However, notice was issued under Section 148A Clause (b) of the Income Tax Act, 1961 on 08.02.2024. Thereafter on 15.03.2024, order under Section 148A Clause (d) of the Income Tax Act, 1961 was passed. On 15.03.2024 a notice under Section 148 of the Act was issued. Thereafter on 15.01.2025 an assessment order was passed for the AY 2020-21. On 10.07.2025 an order under Section 272A(1)(d) of the Act was passed and thereafter on the very same day an order under Section 270A of the Act was passed against the dead person.

It is noted that Sri.Basapur Ningappa died on 07.09.2020. However, the notices and the subsequent orders under the Income Tax Act were issued and passed after 08.02.2024. It is apparent that the notice is issued to a dead person. The notice to a dead person is not sustainable and is null and void. Therefore,



the notice and the subsequent orders are liable to be set-aside and so, it is set-aside.

5. The Writ of Certiorari is ordered. The impugned notice dated 15.03.2024 vide Annexure-D; the order dated:15.01.2025 vide Annexure-E; the order dated:10.07.2025 vide Annexure-F and the order dated:10.07.2025 vide Annexure-G are quashed.

6. Resultantly, the Writ Petition is ***allowed***.

Sd/-
(JYOTI M)
JUDGE

MRP
LIST NO.: 1 SL NO.: 70