



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. 101290 OF 2021 (T-RES)

BETWEEN:

SHRI. ABHISHEK KHEMANT LATTHE,
AGE. 33 YEARS, OCC. BUSINESS,
R/O. 90, C/2, MANGALWAR PETH,
TILAKWADI, BELAGAVI-590006.

...PETITIONER

(BY SRI. SANGRAM.S.KULKARNI, ADVOCATE)

AND:

1. THE INCOME TAX OFFICE,
NATIONAL E-ASSESSMENT CENTER,
DELHI-110001.
2. THE INCOME TAX OFFICER,
WARD 1, BELAGAVI-590001.

...RESPONDENTS

(BY SRI.M.THIRUMALESH 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.Sangram S.Kulkarni., counsel for the petitioner and Sri.M.Thirumalesh., counsel for the respondents have appeared in person.

2. The petition is filed seeking following reliefs:

- 1) issue a writ of certiorari and quashed the impugned order dated 15.02.2021 vide Annexure-H passed by the respondent No.1 Income Tax Officer National e-Assessment Center, Delhi in the interest of justice and equity.
- 2) Issue a writ of certiorari and quash the notice dated 01.02.2021 issued by the respondent No.1 the Income Tax Officer, National e-Assessment Center, Delhi vide Annexure-F and notice dated 16.12.2020 issued by the respondent No.2 The Income Tax Officer, Ward-1, Belagavi vide Annexure-E in the interest of justice and equity.
- 3) Issue any other writ, order or direction to which the petitioner is found entitled to in the present facts and grounds.

3. The petitioner, an income tax assessee and Director of M/s. Sensegiz Technologies Private Limited (Company) have approached this Court challenging the notices at Annexures-E, F and H issued by the respondents under the provisions of the Income Tax Act, 1961.



The basic facts leading to this petition are that the Company had filed its income tax return for the assessment year 2014-15, declaring no income. The return was selected for scrutiny, and after proceedings under Sections 143(2) and 142(1) of the Act, the assessment was finalised on 28.11.2016. Dissatisfied with the assessment order, the Company filed an appeal with the Commissioner of Income Tax (Appeals), Belagavi, who partially allowed the appeal and removed, the addition related to the deemed dividend amounting to Rs.14,49,854/-.

Subsequently, the respondents initiated proceedings against the petitioner by issuing a notice dated 07.10.2019. The petitioner sought reasons for reopening and thereafter responded to further notices. The petitioner contended that there was no new material available with the Assessing Officer to justify reopening and that the action was based merely on a change of opinion. The objections filed by the petitioner were rejected by the order dated 15.02.2021.

4. Counsel for the petitioner contends that the impugned notices are unsustainable in law as the issue relating



to deemed dividend had already been considered in the assessment proceedings and subsequently set aside by the Commissioner (Appeals). It is further contended that the reopening is based on a mere change of opinion, which is impermissible under the law.

Per contra, counsel appearing for the respondents submits that the order passed by the Commissioner (Appeals) clearly indicates that the addition on account of deemed dividend is liable to be taxed in the hands of the shareholders/directors and not in the hands of the Company. It is contended that the petitioner, being a recipient of such amount, is liable to be proceeded against in his individual capacity. It is further submitted that the present proceedings are based on a fresh application of law to the facts emerging from the appellate order and, therefore, do not amount to a change of opinion.

5. This Court has carefully considered the rival submissions and perused the material on record.

A perusal of the order passed by the Commissioner (Appeals), Belagavi, makes it clear that the addition made



towards deemed dividend in the hands of the Company was deleted on the ground that the same is liable to be assessed in the hands of the shareholders/directors. In view of the said finding, the initiation of proceedings against the petitioner in his individual capacity as a recipient of the amount cannot be construed as a mere change of opinion.

The contention of the petitioner that the notices were issued to him in his capacity as Director of the Company is not borne out by the record. On the contrary, the material indicates that the proceedings have been initiated against the petitioner as an individual recipient of the alleged deemed dividend.

In the circumstances, this Court is of the considered view that no grounds are made out to interfere with the impugned notices in exercise of writ jurisdiction.

6. Accordingly, the writ petition stands ***rejected***.

However, it is made clear that the petitioner is at liberty to participate in the proceedings and put forth all contentions available to him in law. The respondents shall consider the same independently and in accordance with the law, without being



**NC: 2026:KHC-D:4832
WP No. 101290 of 2021**

influenced by any observations made while rejecting the objections.

7. Ordered accordingly.

**Sd/-
(JYOTI M)
JUDGE**

MRP
List No.: 1 Sl No.: 39