



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. 102371 OF 2021 (T-IT)

BETWEEN:

SMT. JYOTI W/O VIJAY METGUD,
AGE. 37 YEARS, OCC. BUSINESS,
R/O. POST BOX NO.12, BELAGAVI ROAD,
BAILHONGAL, DIST. BELAGAVI-591 102.

... PETITIONER

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

AND:

THE INCOME TAX OFFICER WARD 1,
FEROJ KHIMJIBHAI COMPLEX,
OPPOSITE CIVIL HOSPITAL,
DR. B.R. AMBEDKAR ROAD,
BELAGAVI-590 001.

... RESPONDENT

(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 respondent have appeared in person.

2. The petition is filed seeking following reliefs:

*"(1) issue a writ of certiorari and quash the reassessment proceedings initiated by the Respondent, Income Tax Officer Ward-1, Belagavi under section 147 of the IT Act by issuing impugned notice dated 30.03.2021 under section 148 of the IT Act vide **ANNEXURE-'G'**, in the interest of justice and equity.*

(2) issue any other writ, order or direction to which the Petitioner is found entitled to in the present facts and grounds."

3. Counsel appearing for the respective parties urged various contentions. The Court has heard the arguments advanced on both sides and carefully perused the material available on record.

4. The petitioner-assessee was served with a notice under Section 147 of the Income Tax Act, 1961, alleging escapement of income and certain discrepancies. It is brought to the notice of this Court that a similar notice, in respect of the



very same transaction, was issued to one Smt.Kirti, W/o. Jayaraj Metgud, holding PAN No. AUPPM1777K. It is further submitted that the Department, upon consideration, has accepted the disclosed income in the said case and has dropped the proceedings.

Considering that the notice impugned in the present writ petition also pertains to the same transaction, this Court deems it appropriate to direct the petitioner - assessee to participate in the ongoing proceedings and place on record the factum of closure of proceedings in the case of the said Smt.Kirti.

Upon such submission being made, the respondent Department shall take into consideration the order dated 30.03.2022 passed in the case of Smt.Kirti and proceed to pass appropriate orders strictly in accordance with the law.

5. With the above observations and directions, the writ petition stands ***disposed of.***

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

MRP
LIST NO.: 1 SL NO.: 41