

(2025) 10 KAR CK 1205

In the Karnataka High Court

Case No : Writ Petition No. 32042 Of 2025 (T-IT)

Shiva Kumar Kempaiah

APPELLANT

Vs

Income Tax Officer & Ors

RESPONDENT

Date of Decision : 27-10-2025

Acts Referred:

Citation : (2025) 10 KAR CK 1205

Hon'ble Judges : S.R. Krishna Kumar, J

Bench : Single Bench

Advocate : B.S. Balachandran, E. I. Sanmathi

Final Decision : Allowed

Judgement

S.R. Krishna Kumar, J

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

i. Issue a writ of certiorari or any other writ as the Hon'ble High Court may deem fit and quash the following:

ANNEXURE 'A' Impugned notice dated 07.02.2024 issued by Respondent No.1 under section 148A(b) of the Act for AY 2020- 21 in DIN & Notice No.ITBA/AST/F/148A(SCN)/2021- 22/1040915448(1)

ANNEXURE 'B' Impugned order dated 01.03.2024 passed by Respondent No.1 under section 148A(d) of the Act for AY 2020- 21 in DIN & Order No. ITBA/AST/F/148A/2023- 24/1061859809(1)

ANNEXURE 'C' Impugned notice dated 04.03.2024 issued by Respondent No.1 under section 148 of the Act for AY 2020-21 in DIN & Notice No. ITBA/AST/S/148_1/2023- 24/1061925420(1)

ANNEXURE 'D' Impugned ex-parte assessment order dated 22.03.2025 passed by Respondent No.1 under section 147 read with section 144 of the Act for AY 2020-21 in DIN & Order No. ITBA/AST/S/147/2024- 25/1078477731(1)

ANNEXURE 'D1' Impugned computation sheet dated 22.03.2025 passed by Respondent No.1 under section 147 read with section 144 of the Act for AY 2020-21 in DIN & Document No. ITBA/AST/S/330/2024-25/1074877765(1)

ANNEXURE 'D2' Impugned demand notice dated 22.03.2025 issued by Respondent No.1 under section 156 of the Act for AY 2020-21 in DIN & Notice No. ITBA/AST/S/156/2024-25/1074877749(1)

ii. Issue any other writ, order or direction to which the Petitioner is found entitled to in the present facts and circumstances."

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, B, C, D, D1 and D2 dated 07.02.2024, 01.03.2024, 04.03.2024, 22.03.2025, 22.03.2025 and 22.03.2025, 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.