



**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 28<sup>TH</sup> DAY OF MARCH, 2025**

**BEFORE**

**THE HON'BLE MR JUSTICE S.R.KRISHNA KUMAR**

**WRIT PETITION NO. 8915 OF 2025 (T-RES)**

**BETWEEN:**

SAMPIGEHALLAI MUNINANJAPPA RAMANNA,  
S/O S MUNINANJAPPA,  
AGED ABOUT 55 YEARS,  
SAMPIGEHALLIL, JAKKUR POST,  
YELAHANKA HOBLI,  
BANGALORE – 560 064.

...PETITIONER

(BY SRI. R.CHANDRA SHEKRA, A/W  
SRI KASHINATH KALMATH, ADVOCATES FOR  
SRI R.RAMAMURTHI, ADVOCATE)

**AND:**

1. ASSESSMENT UNIT,  
INCOME TAX DEPARTMENT,  
MINISTRY OF FINANCE,  
DELHI - 110 001.

2. THE INCOME TAX OFFICER,  
WARD - 6(1)(1)  
BMTc BUS STAND,  
KORAMANGALA  
BANGALORE – 560 095.

...RESPONDENTS

(BY SRI. M. DILIP, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE NOTICE DATED 15.03.2022 ISSUED U/S 148A(B) OF THE ACT ANNEXURE-A IN DIN NO. (ITBA/AST/F/148A(SCN) 2021-22/1040759372(1) ISSUED FOR THE ASSESSMENT YEAR 2018-19 BY THE 2<sup>ND</sup> RESPONDENT AND ETC.





THIS PETITION, COMING ON FOR *PRELIMINARY HEARING*,  
THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR JUSTICE S.R.KRISHNA KUMAR

**ORAL ORDER**

In this petition, petitioner seeks the following reliefs:

*"A. The Petitioner humbly pray this Hon'ble Court may be pleased to issue a Writ of Certiorari or in the nature of Writ of Certiorari quashing the Notice dated 15.03.2022 issued u/s. 148A(b) of the Act (**Annexure-A**) in DIN No. ITBA/AST/F/148A(SCN)/2021-22/1040759372(1) issued for the assessment year 2018-19 by the 2nd Respondent.*

*B. The Petitioner humbly pray this Hon'ble Court may be pleased to issue a Writ of Certiorari or in the nature of Writ of Certiorari quashing the order dated 25-03-2022 made u/s 148A(d) of the Act, for the assessment year 2018-19 (Annexure-C) in DIN No. [ITBA/AST/F/148A/2021-22/1041517756(1) passed by the 2nd Respondent.*

*C. The Petitioner humbly pray this Hon'ble Court may be pleased to issue a Writ of Certiorari or in the nature of Writ of Certiorari quashing the notice issued u/s.148 of the Act dated 30-03-2022 for the assessment year 2018-19 (Annexure-D) in DIN No. ITBA/AST/S/148\_1/2021-22/1042116787(1)] issued by the 2nd Respondent.*

*D. The Petitioner humbly pray this Hon'ble Court may be pleased to issue a Writ of Certiorari or in the nature of Writ of Certiorari quashing the ex-party order of assessment*



*dated 08-03-2023 made u/s 147 r.w.s.144B of the Act, for the assessment year 2018-19 (Annexure-E) in DIN No. [ITBA/AST/S/147/2022-23/1050510519(1)] passed by the First Respondent.*

*E. The Petitioner humbly pray this Hon'ble Court may be pleased to issue a Writ of Certiorari or in the nature of Writ of Certiorari quashing the ex-party order of penalty dated 22-09-2023 passed u/s. 271AAC(1) of the Act for the assessment year 2018-19 (Annexure-F) in DIN No. ITBA/PNL/F/271AAC(1)/2023-24/1056415493(1)] passed by the First Respondent.*

*F. This Hon'ble Court may be pleased to issue such other relief or reliefs as this Hon'ble Court deems fit, in the interest of justice, in the Petitioner's case."*

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 submits that respondents No.2 issued a show-cause notice under Section 148A(b) of the Income Tax Act, 1961 (for short, 'IT Act'), dated 15.03.2022, to which the petitioner appeared before respondent No.2 and filed relevant documents and submitted that he would file his returns.



Thereafter, respondent No.2 passed an order under Section 148A(d) of the I.T. Act on 25.03.2022 and issued notice under Section 148 of the I.T. Act on 30.03.2022, as the transaction constitutes undisclosed income, which is liable to be taxed for the assessment year 2018-19. Subsequently, the petitioner did not contest the assessment proceedings as he was not aware of transfer of matter from respondent No.2 to respondent No.1, who issued notice on the portal and passed the impugned exparte Assessment Order dated 08.03.2023 and passed exparte order of penalty on 22.09.2023, without providing any opportunity to the petitioner and as such, the petitioner is before this Court by way of the present petition.

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. A perusal of the impugned order will indicate that it is an undisputed fact that petitioner appeared before respondent No.2 and has submitted reply along with relevant documents to the notice under Section 148A(b) notice. Thereafter, the petitioner was not aware of the transfer of proceedings from respondent No.2 to



respondent No.1, who proceeded to issue notices on the portal and passed the impugned Assessment Order and Penalty Order without providing sufficient opportunity to the petitioner. Under these circumstances, in view of the specific assertion on the part of the petitioner that his inability and omission to contest the assessment proceedings was due to bonafide reasons, unavoidable circumstances and sufficient cause and if one more opportunity is granted, petitioner would submit reply along with documents, I deem it just and appropriate to set aside the impugned order Assessment Order at Annexure-E dated 08.03.2023 and the impugned Penalty Order at Annexure-F dated 22.09.2023 and subsequent notice / orders, etc., and remit the matter back to respondent No.1 for reconsideration afresh from the stage of the petitioner contesting the assessment proceedings before respondent No.1 and proceed further in accordance with law.

6. In the result, pass the following:

**ORDER**

(i) The petition is hereby ***allowed***.



(ii) The impugned Assessment Order dated 08.03.2023 at Annexure-E and the impugned Penalty Order dated 22.09.2023 at Annexure-F are hereby set aside.

(iii) The matter is remitted back to respondent No.1 for reconsideration afresh in accordance with law, from the stage of contesting the assessment proceedings before respondent No.1.

(iv) Liberty is reserved in favour of the petitioner to submit additional pleadings, documents, etc., to respondent No.1, who shall consider the same and proceed further in accordance with law.

**Sd/-  
(S.R.KRISHNA KUMAR)  
JUDGE**