



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 19TH DAY OF DECEMBER, 2025

BEFORE

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

WRIT PETITION NO. 38542 OF 2025 (T-IT)

BETWEEN:

SMT. VENKATESH NEETHU
W/O T BABU
AGED ABOUT 37 YEARS,
NO. 23 9/1, 13TH MAIN, SRINAGAR
BENGALURU – 560 050.

...PETITIONER

(BY SRI. VENKATESH G., ADVOCATE)

AND:

1. UNION OF INDIA
THROUGH THE SECRETARY,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI – 110 001

2. MINISTRY OF FINANCE,
THROUGH THE SECRETARY,
DEPARTMENT OF REVENUE,
GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI – 110 001.

3. CENTRAL BOARD OF DIRECT TAXES,
THROUGH THE SECRETARY,
MINISTRY OF FINANCE,
NORTH BLOCK, NEW DELHI – 110 001.

4. THE ADDITIONAL COMMISSIONER OF INCOME TAX,
RANGE 3(1), BMTC BUILDING, 80 FEET ROAD,
6TH BLOCK, NEAR KHB GAMES VILLAGE,
KORAMANGALA, BENGALURU – 560 095.

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CHANDANA B M
Location: High
Court of Karnataka



5. INCOME TAX OFFICER,
WARD 5(1)(1) BMTc BUILDING,
80 FEET ROAD, 6TH BLOCK,
NEAR KHB GAMES VILLAGE, KORAMANGALA,
BENGALURU – 560 095.
6. INCOME TAX OFFICER,
(I & CI) KALABURAGI, AAYAKAR BHAVAN,
32 SEDAM ROAD, KALABURAGI – 585 105

...RESPONDENTS

(BY SRI. M. THIRUMALES, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE NOTICE DATED 21.06.2025 ISSUED U/S 148 OF THE ACT BY THE RESPONDENT NO. 5 FOR THE ASSESSMENT YEAR AY 2021-22 BEARING DIN AND NOTICE NO. ITBA/AST/S/148-1/2025-26/1077301166(1), HEREIN MARKED AS ANNEXURE-A 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, the petitioner seeks the following reliefs:

i) Issue a writ of Certiorari and direction in the nature of a writ of certiorari quashing the notice dated 21.06.2025 issued u/s 148 of the Act by the Respondent No. 5 for the assessment year AY 2021-22 bearing DIN & Notice No. ITBA/AST/S/148_1/2025-26/1077301166(1), marked as Annexure-A. herein

ii) Issue a writ of Certiorari and direction in the nature of a writ of certiorari quashing the proforma for approval by the Specified Authority for issuance of order U/s 148A/Notice U/s 148 of the Act dated 17.06.2025 put up by the



Respondent No. 5 bearing DIN No. ITBA/AST/S/128/2025-26/1077126529(1) and the 'Annexure' therein digitally signed by the Respondent No. 4 for the Assessment Year 2021-22, herein marked as Annexure-B.

iii) Issue a writ of Certiorari or and direction in the nature of a writ of certiorari or any other appropriate writ, order or direction declaring Section 148A(4) of the Income-tax Act, 1961, insofar as it excludes the application of Section 148A in cases where "information" is received under a scheme notified under Section 135A, as unconstitutional, arbitrary and violative of Articles 14 and 21 of the Constitution of India, or in the alternative, read down the said provision so as to mandatorily require compliance with the principles of natural justice, including an opportunity of hearing, before issuance of notice under Section 148, text of provisions of section 148A, herein enclosed as Annexure-C1.

iv) Issue a writ of Certiorari or any other appropriate writ, order or direction striking down Explanation 1(iv) to Section 148 of the Income-tax Act, 1961, insofar as it treats information generated under a scheme notified under Section 135A as determinative "information" for reopening of assessment without affording the assessee any procedural safeguards, as being arbitrary, excessive, and violative of Articles 14 and 265 of the Constitution of India, text of provisions of section 148A, herein enclosed as Annexure-C2.



v) Issue a writ of declaration or any other appropriate writ, order or direction declaring that Section 135A of the Income-tax Act, 1961, read with Section 133(6), Insofar as it permits the generation of adverse verification reports, value-at-risk computations, or factual determinations capable of resulting in reassessment proceedings under Section 148 without any statutory hearing or adjudicatory safeguards, as being manifestly arbitrary and unconstitutional, text of provisions of section 135A and 133(6), herein enclosed as Annexures-C3 & C4 respectively.

vi) And pass such other orders as this Hon'ble Court deems fit and proper in the interest of justice and equity."

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 notice and consequential orders, notices etc., at Annexures-A, and B dated 21.06.2025 and 17.06.2025



respectively, issued/passed by respondent Nos.5
and 4 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.

SD/-
(S.R.KRISHNA KUMAR)
JUDGE