



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.38568 OF 2025 (T-IT)

BETWEEN:

MOOKANOOR GOVINDARAJ SELVARAJ
AGED ABOUT 62 YEARS,
C/O L GOVINDARAJ,
NO.338, 1ST MAIN ROAD, 1ST 'D' CROSS,
KORAMANGALA, 8TH BLOCK,
BANGALORE SOUTH,
BENGALURU – 560 095.

...PETITIONER

(BY SRI. PRAKYAT J S, AND
SRI. BHARGHAVA REDDY, ADVOCATES)

AND:

1. UNION OF INDIA
THROUGH THE SECRETARY,
DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE, NORTH BLOCK,
NEW DELHI-110001.
2. INCOME TAX OFFICER WARD
7(2)(3), BENGALURU, BMTC BUILDING,
80 FEET ROAD, 6TH BLOCK,
NEAR KHB GAMES VILLAGE,
KORAMANGALA,
BENGALURU - 560 095.
3. PRINCIPAL COMMISSIONER OF INCOME TAX,
BENGALURU-2, BMTC BUILDING,
80 FEET ROAD, 6TH BLOCK,
NEAR KHB GAMES VILLAGE,
KORAMANGALA,
BENGALURU – 560 095.

Digitally signed
by CHANDANA
B M
Location: High
Court of
Karnataka



4. NATIONAL FACELESS ASSESSMENT CENTRE (NAFAC),
THROUGH PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
(NAFAC), MAYUR BHAWAN,
CONNAUGHT LANE,
NEW DELHI – 110 001.

...RESPONDENTS

(BY SRI.M.DILIP, ADVOCATE)

THIS W.P IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT, ORDER, OR DIRECTION QUASHING THE IMPUGNED ORDER UNDER SECTION 148A(D) OF THE INCOME TAX ACT, 1961, DATED 01.04.2022 BEARING DIN-ITBA/AST/F/148A/2022-23/1042437044(1) (ANNEXURE-B), PASSED BY RESPONDENT NO.2 (INCOME TAX OFFICER, WARD 7(2)(3), BENGALURU), AS THE SAME IS ILLEGAL, ARBITRARY, AND PASSED WITHOUT JURISDICTION IN VIOLATION OF SECTION 151A OF THE ACT AND ETC.

THIS PETITION, COMING ON FOR ORDERS, 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:

“(a) Issue a Writ of Certiorari or any other appropriate writ, order, or direction quashing the impugned Order under Section 148A(d) of the Income Tax Act, 1961, dated 01.04.2022 bearing ITBA/AST/F/148A/2022-23/1042437044(1) (Annexure-B), passed by Respondent No. 2 (Income Tax Officer, Ward 7(2)(3), Bengaluru), as the same is illegal, arbitrary, and passed without jurisdiction in violation of Section 151A of the Act;



(b) Issue a Writ of Certiorari or any other appropriate writ, order, or direction quashing the impugned Notice under Section 148 of the Income Tax Act, DIN: 1961, dated 01.04.2022 bearing ITBA/AST/S/148_1/2022-23/1042437068(1) (Annexure-C), issued by Respondent No. 2 (Income Tax Officer, Ward 7(2)(3), Bengaluru), as the same was issued by the Jurisdictional Assessing Officer after 31.03.2022, in direct contravention of the judgment of this Hon'ble Court in Ramachandra Reddy Ravi Kumar v. DCIT [2025] 178 taxmann.com 491 (Karnataka);

(c) Issue a Writ of Certiorari or any other appropriate writ, order, or direction quashing the consequent Assessment Order dated 23.01.2024 bearing DIN: ITBA/AST/5/147/2023-24/1060002705(1) (Annexure-D) passed by the National Faceless Assessment Centre, and the Notice of Demand issued thereunder, as the same are fruits of a poisonous tree and void ab initio;

(d) Issue a Writ of Mandamus or appropriate direction declaring that the Appeal filed by the Petitioner vide Acknowledgement No. 161417180310324 dated 31.03.2024 (Annexure-E) has been rendered infructuous upon the quashing of the jurisdictional notice, OR IN THE ALTERNATIVE, direct the Appellate Authority to allow the said appeal forthwith in terms of the binding law laid down by this Hon'ble Court in Ramachandra Reddy Ravi Kumar (supra);



(e) Issuance of an interim order staying all further proceedings, including any recovery or penalty proceedings, pursuant to the impugned Assessment Order dated 23-01-2024 (Annexure D), during the pendency of the present writ petition;

(f) Issue any other writ, order, or direction as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case;

(g) Award the costs of this petition to the Petitioner.

(h) dispense with the filing of typed and certified copies of Annexures A to F;

(i) dispense with the service of advance notices to the respondents”

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., Annexures – B, C, D and E dated 01.04.2022, 01.04.2022, 23.01.2024 and 31.03.2024 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