



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 4TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 343 OF 2026 (T-IT)

BETWEEN:

LATE DAYANANDA DONAPPA
AGE 34 YEARS,
THE METROPOLITAN,
BANDRA KURLA COMPLEX,
BANDRA EAST,
MUMBAI - 400 051
PAN: AJZPD0426F

REPRESENTED BY LR OF THE PETITIONER,
Y B NANDINI,
NO.2050/A, OMKARESHWARA EXTENSION,
JAGALUR, DAVANAGERE - 577 528.

...PETITIONER

(BY SRI. RAVI SHANKAR S V., ADVOCATE)

AND:

1. INCOME TAX OFFICER,
4TH CROSS ROAD, DEVARAJ URS BADAVANE,
DAVANAGERE,
KARNATAKA - 577 006.
2. INCOME TAX OFFICER,
WARD 4,
PANVEL - 410 206.
3. NATIONAL FACELESS ASSESSMENT CENTRE,
ADDITIONAL/JOINT/DEPUTY/ASSISTANT
COMMISSIONER OF INCOME TAX/



INCOME TAX OFFICER,
INCOME TAX DEPARTMENT,
MINISTRY OF FINANCE,
ROOM NO.401, 2ND FLOOR,
E-RAMP, JAWAHARLAL NEHRU STADIUM,
DELHI - 110 003.

4. PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
2ND FLOOR, AAYAKAR BHAVAN,
12, SADHU VASWANI CHOWK,
PUNE,
MAHARASHTRA - 411 001.

...RESPONDENTS

(BY SRI. M. DILIP, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA PRAYING TO QUASH THE
NOTICE UNDER SECTION 148A(b) OF THE ACT DATED
22/02/2023 BEARING DIN NO.ITBA/AST/F/148A(SCN)/2022-
23/1050011521(1) ISSUED BY THE RESPONDENT NO.2 FOR
THE ASSESSMENT YEAR 2016-17 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 SUNIL DUTT YADAV



ORAL ORDER

The petitioner has called in question the validity of the notice under Section 148A(b) of the Income Tax Act, 1961 (for short 'IT Act') at Annexure-A, order under Section 148A(d) at Annexure-A1, notice under Section 148 at Annexure-A2, unsigned sanction order at Annexure-A3, order under Section 147 at Annexure-A4 and penalty orders at Annexures-A5, A6 and A7.

2. It is the case of the petitioner that no reply was made out to the notice issued under Section 148A(b) at Annexure-A, that the information that refers to two sales of Rs.30,00,000/- which is contrary to facts, that the petitioner has purchased only one property with a loan. However, petitioner submits it was not possible to reply to the said show-cause notice, due to *bona-fide* reasons.

3. It is noticed that after the death of Dayananda Donappa, his legal representative has been registered as a representative and such fact is not controverted. In light



of the order under Section 148A(d) of the IT Act being passed without reply to notice under Section 148A(b), it would be appropriate in light of the contention raised by the petitioner that he had purchased only one property by taking loan, to set aside the order under Section 148A(d) and remit the matter back to the stage of reply to notice under Section 148A(b).

4. Though the notice under Section 148A(b) at Annexure-A is issued by the jurisdictional assessing officer at Mumbai, however, in light of his death and PAN of the dead assessee, now being linked to that of the petitioner as a representative assessee, it would be appropriate to direct the petitioner to appear before the jurisdictional assessing officer at Davanagere i.e., respondent No.1 and make out reply to the notice under section 148A(b).

5. Accordingly, Annexures-A1 to A7 are set aside. Matter is remitted back to the stage of reply to the notice



under Section 148A(b). Petitioner to appear before respondent No.1 without further notice on 26.02.2026.

6. The notice under Section 148A(b) will now have to be deemed to have been issued by respondent No.1, in light of the death of Dayananda Donappa and the petitioner having registered PAN as a representative assessee. All contentions are kept open.

7. Accordingly, petition is ***disposed of***.

**Sd/-
(S SUNIL DUTT YADAV)
JUDGE**