



CNR: KAHC010160182026

NC: 2026:KHC:49968-DB
WA No. 773 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 15TH DAY OF SEPTEMBER, 2026

PRESENT

THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE

AND

THE HON'BLE MRS. JUSTICE K.S. HEMALEKHA

WRIT APPEAL NO.773 OF 2026 (T-IT)

BETWEEN:

1. THE INCOME TAX OFFICER
WARD-1(1)(1), BENGALURU-560 095.
2. THE INCOME TAX OFFICER,
WARD-1(2)(1), BENGALURU-560 095.
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. THE PR. COMMISSIONER OF INCOME TAX,
BANGALORE-1,
THE OFFICE OF THE
PR. COMMISSIONER OF INCOME TAX,
BANGALORE-1, BMTC BUILDING,
KORAMANGALA, BANGALORE-560 095.
5. THE PR. CHIEF COMMISSIONER OF INCOME TAX,
THE OFFICE OF THE PR. CHIEF COMMISSIONER
OF INCOME TAX, C.R. BUILDING,

Digitally signed
by C K LATHA
Location: High
Court of
Karnataka



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QUEEN'S ROAD,
BENGALURU-560 001.

...APPELLANTS

(BY SRI. RAVI RAJ Y.V., ADVOCATE)

AND:

MOHAMMED HAYATH MISKEEN
AGED 67 YEARS,
S/O. MISKEEN ABDUL WAHEED,
NO.2AC, 212, HRBR LAYOUT, 3RD BLOCK,
HENNUR- BANSAWADI MAIN ROAD,
BENGALURU-560 084.
PREVIOUSLY RESIDING AT
7 KING STREET, RICHMOND TOWN,
BANGALORE-560 025.

...RESPONDENT

THIS WRIT APPEAL FILED UNDER SECTION 4 OF THE
KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE THE
ORDER PASSED BY THE LEARNED SINGLE JUDGE IN
W.P.NO.4855/2025 (T-IT) DATED 24.11.2025.

THIS APPEAL, COMING ON FOR PRELIMINARY HEARING,
THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE
and
HON'BLE MRS. JUSTICE K.S. HEMALEKHA

ORAL JUDGMENT

(PER: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE)

1. For the reasons stated in the application - I.A No.1/2026, the
same is allowed. The delay of 52 days in filing the appeal is
condoned.



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2. The Revenue has filed the present appeal impugning an order dated 24.11.2025 passed by the learned Single Judge in Writ Petition No.4855/2025 [T-IT]. The respondent [**Assessee**] had filed the said petition impugning a notice dated 30.06.2021 issued under Section 148 of the Income Tax Act, 1961 [**Act**] in respect of the Assessment Year [**AY**] 2015-16. The Assessee had also impugned the notice dated 17.05.2022 issued under Section 148A(b) and the order dated 20.07.2022 passed under Section 148A(d) of the Act. The Assessee had also impugned the assessment order passed under Section 147 of the Act for the AY 2015-16 pursuant to the aforesaid notices.

3. The learned Single Judge allowed the said petition in view of the concession made by the Revenue and as recorded by the Supreme Court in **Union of India and Others vs Rajeev Bansal**¹.

4. Concededly, the said issue is covered by the earlier decision of this court in **Income-tax Officer vs Venkatal Iyyappa Rajanna**². The relevant facts of the said decision is set out below:

¹ (2024) ITR 46 (SC)

² [2025] 178 taxmann.com 410



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"7. In addition to the above, it is also relevant to note that the impugned notice was issued in respect of AY 2015-2016. Pursuant to the impugned notice, an order dated 31.03.2022 was passed under Section 148(d) of the Act, holding that it was a fit case for issuance of notice under Section 148 of the Act. The question, whether such notices issued in respect of the Assessment Year, 2015-2016 were sustainable was a subject matter of observation by the Supreme Court of India, in Union of India v. Rajeev Bansal [2024] 167 taxmann.com 70/301 Taxman 238/469 ITR 46/2024 INSC 754. During the said proceedings, it was readily conceded by the Revenue that all such notices issued on or after 01.04.2021 in respect of Assessment Year 2015-2016 were liable to be dropped. Paragraph 19 (e) and 19 (f) of the said decision are reproduced below:

"e. The Finance Act 2021 substituted the old regime for re-assessment with a new regime. The first proviso to Section 149 does not expressly bar the application of TOLA. Section 3 of TOLA applies to the entire Income-tax Act, including Sections 149 and 151 of the new regime. Once the first proviso to Section 149(1)(b) is read with TOLA, then all the notices issued between 1 April 2021 and 30 June 2021 pertaining to assessment years 2013-14, 2014-15, 2015-16, 2016-17, and 2017-18 will be within the period of limitation as explained in the tabulation below:

Assessment year	Within 3 years	Expiry of Limitation read with TOLA for (2)	Within Six Years	Expiry of Limitation read with TOLA for (4)
(1)	(2)	(3)	(4)	(5)
2013-2014	31-3-2017	TOLA not applicable	31-3-2020	30-6-2021
2014-2015	31-3-2018	TOLA not applicable	31-3-2021	30-6-2021
2015-2016	31-3-2019	TOLA not applicable	31-3-2022	TOLA not applicable
2016-2017	31-3-2020	30-6-2021	31-3-2023	TOLA not applicable



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2017-2018	31-3-2021	30-6-2021	31-3-2024	TOLA not applicable
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f. The Revenue concedes that for the assessment year 2015-16, all notices issued on or after 1 April 2021 will have to be dropped as they will not fall for completion during the period prescribed under TOLA."

8. In view of the concession made by the Revenue in Rajeev Bansal (supra), the reassessment proceedings in the present case would also require to be dropped.

9. It is also relevant to note that in the subsequent decision in Deepak Steel and Power Limited v. CBDT [2025] 174 taxmann.com 144/305 Taxman 169/476 ITR 369 (SC)/Civil Appeal No. 5177/2025 decided on 02.04.2025, the attention of the Supreme Court was also drawn to the concession made by the Revenue in Rajeev Bansal (supra). The said appeal emanated from the orders passed by the Hon'ble High Court of Orissa at Cuttack, declining to entertain a batch of petitions. The Supreme Court noted the concession made on behalf of the Revenue and accordingly, allowed the writ petitions, which were filed before the High Court of Orissa. The relevant extract of the said decision of the Supreme Court is set out below:

"4. The learned counsel appearing for the revenue with his usual fairness invited the attention of this Court to a three judge bench decision of this Court in Union of India and Ors. v. Rajeev Bansal, reported in 2024 SCC Online SC 2693, more particularly, paragraph 19(f) which reads thus:-

"19. (f) The Revenue concedes that for the assessment year 2015-2016, all notices issued on or after April 1, 2021 will have to be dropped as they will not fall for completion during the period prescribed under the Taxation and other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020."



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5.As the revenue made a concession in the aforesaid decision that is for the assessment year 2015-2016, all notices issued on or after 1st April, 2021 will have to be dropped as they would not fall for completion during the period prescribed under the Taxation and Other Laws (Relaxation and Amendment of certain Provisions) Act, 2020. Nothing further is required to be adjudicated in this matter as the notices so far as the present litigation is concerned is dated 25.6.2021.

6.In view of the aforesaid, in such circumstances referred to above the original writ petition Nos. 2446 of 2023, 2543 of 2023 and 2544 of 2023 respectively filed before the High Court of Orissa at Cuttack stands allowed."

10. Similarly, in ITO v. R.K. Build Creations (P) Ltd. [Special Leave Petition (Civil) Diary No.59625 of 2024], the Supreme Court dismissed the Special Leave Petition arising out of a decision rendered by the Hon'ble Rajasthan High Court in DBC WP No.14414/2022/R.K. Buildcreations (P.) Ltd. v. Income-tax Officer [2024] 159 taxmann.com 475/298 Taxman 166/462 ITR 478 (Rajasthan). It would be equally relevant to refer to the said order passed by the Supreme Court, which is reproduced below:

"Delay condoned.

Having regard to the concession made by the petitioner Department in the case of Union of India v. Rajeev Bansal, Civil Appeal No. 8629 of 2024 on 03.10.2024 (2024 SCC ONLINE 754), this Special Leave Petition would not survive for further consideration.

Hence, the Special Leave Petition is dismissed.

Pending application(s), if any, shall stand disposed of."

11. The learned counsel appearing for the Revenue fairly states that the said decisions of the Supreme Court will be applicable in this case as well."



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5. The learned counsel for the Revenue fairly concedes that having regard to the concession made in **Union of India and Others vs Rajeev Bansal** (*supra*), the present appeal would not survive.

6. In view of the above, the present appeal is dismissed.

**Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE**

**Sd/-
(K.S. HEMALEKHA)
JUDGE**

CKL
List No.: 2 SI No.: 9