



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 10620 OF 2026 (T-IT)

BETWEEN:

SRI. NANJAPPA,
AGED 55 YEARS,
S/O LATE KARIYALAPPA,
NO.6, KARIYANAPALYA,
R R NAGAR POST,
EARLIER SUBRAMANYAPURA POST,
UTTARAHALLI,
BANGALORE-560098.
PAN : ADVPN8484F

...PETITIONER

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

AND:

1. INCOME TAX OFFICER,
WARD 5(1)(1),
BANGALORE - 560095.
2. INCOME TAX OFFICER,
WARD 3(2)(1),
BANGALORE - 560095.
3. NATIONAL FACELESS ASSESSMENT CENTRE,
ADDITIONAL/JOINT/DEPUTY/ASSISTANT
COMMISSIONER OF INCOME TAX/
INCOME TAX OFFICER,

Digitally signed
by VIJAYA P
Location: HIGH
COURT OF
KARNATAKA



INCOME TAX DEPARTMENT,
MINISTRY OF FINANCE,
ROOM NO. 401, 2ND FLOOR, E-RAMP,
JAWAHARLAL NEHRU STADIUM,
DELHI 110003.

4. PRINCIPAL COMMISSIONER OF INCOME TAX
BANGALORE-3,
OFFICE OF THE PRINCIPAL COMMISSIONER
OF INCOME TAX BANGALORE-3,
BMTc BUILDING, 80 FEET ROAD,
6TH BLOCK, KORAMANGALA,
BANGALORE - 560095.

...RESPONDENTS

(BY SMT. ROOPA, ADVOCATE ALONG WITH
SRI. THIRUMALES, ADVOCATE)

THIS WP 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
15/02/2023 VIDE ITBA/AST/F/148A(SCN)/2022-23
/1049783967 (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

Learned counsel, Sri. Thirumalesh accepts notice for the respondents.

2. Learned counsel for the petitioner submits that the assessment order passed is an exparte order. It is further submitted that as the petitioner was not an assessee, he has not taken steps to reply to the notice issued under Section 148A(b) of the Income Tax Act, 1961 (for short, 'the Act'), which has eventually resulted in passing of an exparte order. It is submitted that the authority has sought to proceed with the assessment by taking note of the proceeds as reflected in the sale deed at Annexure-B1 dated 06.04.2015. It is submitted that the said sale deed was executed by eight vendors. It is submitted if consideration was taken note of vis-à-vis, the petitioner insofar as his share, same would be below Rs.50 Lakhs and accordingly, the initiation of proceedings under Section 148A(b) itself would be impermissible. It is submitted that the lapse in not making out a reply to



148A(b) notice may be condoned and the petitioner may be given an opportunity to make out reply.

3. Learned counsel, Sri. Thirumalesh submits that the petitioner is solely responsible for the order being passed as the petitioner has failed to make out reply which is now sought to be canvassed.

4. Perused the assessment order. The premise on which the assessment proceedings have been adjudicated is as regards to consideration flowing from the sale deed at Annexure-B1. Prima-facie, the sale deed would indicate that there are several vendors. In light of the same, it would be appropriate that the matter be remitted to the stage of reply to 148A(b) notice, so as to enable the petitioner to make out a reply.

5. Such order is passed taking note of the assertion of the petitioner that if the consideration received by the petitioner is ascertained, taking note of the number of vendors as per the sale deed, the



consideration according to the petitioner would be below Rs.50 Lakhs and if that were to be so, the notice under Section 148A(b) itself appears legally doubtful.

6. The observations made herein, however are limited to consideration in the present writ petition, and must not taken to be a conclusive finding as regards the proceedings to be conducted under Section 148A(b) of the Act.

7. Accordingly, the order at Annexures-A1 to A8 are set aside and matter is remitted to the stage of reply to 148A(b) notice before the jurisdictional Assessing Officer. All contentions are kept open. Petitioner is at liberty to make out reply to 148A(b) notice along with necessary documents.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

MCR