

WP NO. 3041/2023 (T - IT)

Connected Cases: WP NO. 52423/2019, WP NO. 8514/2022, WP NO. 9006/2022, WP NO. 9033/2022, WP NO. 15143/2022, WP NO. 16114/2022, WP NO. 16128/2022, WP NO. 16143/2022, WP NO. 17282/2022, WP NO. 18017/2022, WP NO. 18417/2022, WP NO. 18463/2022, WP NO. 18484/2022, WP NO. 18488/2022, WP NO. 19111/2022, WP NO. 19127/2022, WP NO. 19167/2022, WP NO. 20250/2022, WP NO. 20273/2022, WP NO. 20679/2022, WP NO. 24773/2022, WP NO. 24775/2022, WP NO. 24776/2022, WP NO. 24800/2022, WP NO. 25152/2022, WP NO. 25163/2022, WP NO. 25330/2022, WP NO. 3071/2023, WP NO. 6137/2023, WP NO. 8955/2023, WP NO. 9132/2023, WP NO. 10099/2023, WP NO. 10475/2023, WP NO. 11061/2023, WP NO. 12505/2023, WP NO. 12548/2023, WP NO. 12608/2023, WP NO. 12751/2023, WP NO. 12770/2023, WP NO. 12863/2023, WP NO. 13169/2023, WP NO. 15848/2023, WP NO. 16683/2023, WP NO. 17344/2023, WP NO. 17757/2023, WP NO. 17855/2023, WP NO. 19265/2023, WP NO. 19296/2023, WP NO. 23379/2023, WP NO. 24312/2023, WP NO. 27365/2023, WP NO. 1314/2024, WP NO. 2454/2024, WP NO. 2469/2024, WP NO. 2530/2024, WP NO. 3436/2024, WP NO. 4179/2024, WP NO. 4699/2024, WP NO. 5411/2024, WP NO. 5454/2024, WP NO. 6120/2024, WP NO. 6202/2024, WP NO. 6325/2024, WP NO. 6868/2024, WP NO. 7279/2024, WP NO. 7280/2024, WP NO. 8148/2024, WP NO. 9620/2024, WP NO. 9818/2024, WP NO. 10189/2024, WP NO. 10571/2024, WP NO. 10890/2024, WP NO. 11126/2024, WP NO. 11187/2024, WP NO. 11236/2024, WP NO. 11238/2024, WP NO. 11487/2024, WP NO. 11707/2024, WP NO. 12045/2024, WP NO. 12157/2024, WP NO. 12302/2024, WP NO. 12397/2024, WP NO. 12952/2024, WP NO. 13161/2024, WP NO. 13736/2024, WP NO. 14057/2024, WP NO. 14059/2024, WP NO. 14060/2024, WP NO. 14155/2024, WP NO. 14500/2024, WP NO. 14669/2024, WP NO. 14686/2024, WP NO. 14784/2024, WP NO. 15477/2024, WP NO. 15606/2024, WP NO. 15709/2024, WP NO. 15843/2024, WP NO. 15900/2024, WP NO. 16033/2024, WP NO. 16397/2024, WP NO. 16758/2024, WP NO. 16764/2024, WP NO. 16782/2024, WP NO. 17003/2024, WP NO. 17392/2024, WP NO. 17453/2024, WP NO. 17726/2024, WP NO. 18491/2024, WP NO. 18590/2024, WP NO. 18965/2024, WP NO. 19010/2024, WP NO. 19470/2024, WP NO. 19528/2024, WP NO. 19581/2024, WP NO. 19658/2024, WP NO. 20013/2024, WP NO. 20110/2024, WP NO. 20841/2024, WP NO. 21012/2024, WP NO. 21342/2024, WP NO. 21540/2024, WP NO. 21927/2024, WP NO. 22276/2024, WP NO. 23263/2024, WP NO. 23267/2024, WP NO. 23544/2024, WP NO. 23618/2024, WP NO. 23623/2024, WP NO. 23626/2024, WP NO. 23861/2024, WP NO. 23887/2024, WP NO. 24214/2024, WP NO. 25201/2024, WP NO. 25276/2024, WP NO. 25404/2024, WP NO. 25948/2024, WP NO. 26541/2024, WP NO. 26805/2024, WP NO. 26892/2024, WP NO. 27278/2024, WP NO. 27531/2024, WP NO. 29340/2024, WP NO. 29612/2024, WP NO. 29838/2024, WP NO. 30360/2024, WP NO. 30639/2024, WP NO. 31047/2024, WP NO. 32009/2024, WP NO. 32612/2024, WP NO. 32630/2024, WP NO. 32637/2024, WP NO. 32640/2024, WP NO. 32751/2024, WP NO. 32829/2024, WP NO. 32916/2024, WP NO. 33020/2024, WP NO. 33109/2024, WP NO. 33180/2024, WP NO.

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13715/2026**

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

**[POOJA JALLAN VS. CENTRAL BOARD OF DIRECT
TAXES AND OTHERS]**

07.07.2026

(VIDEO CONFERENCING / PHYSICAL HEARING)

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

IN W.P.No.32672/2025

Mr. Rama Murthy R, the learned counsel for the petitioner, submits that this writ petition stands restored with the choice to the petitioner to call in question the provisions of Section 147A of the Income Tax Act, 1961, but on instructions he can state that the petitioner does not propose to challenge the *vires* and requests for a decision on the petitioner's grievance on other grounds.

When queried, the learned counsel submits that the writ petition was disposed of on the earlier

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Location:
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COURT OF
KARNATAKA

occasion in view of the common judgment which is now restored for reconsideration.

In the light of these submissions, the writ petition is directed to be listed on **29.07.2026** separately.

IN W.P.No.22802/2022

Mr. Sandeep Huilgol, the learned counsel for the petitioner, submits that this petition stands disposed of by order dated 21.11.2025 and it is possible that the petition is listed because of some inadvertence in mentioning the numbers.

This submission is accepted, and as such, no further orders are required.

**IN W.P.No.9006/2022, W.P.No.9033/2022 &
W.P.No.19127/2022**

Ms. Manasa Ananthan, the learned counsel for the petitioners in each of these petitions, submits that the petitioners have not called in question *vires*

of Section 147A of the Income Tax Act, 1961 and therefore, each of these petitions must be de-tagged and listed individually.

The office is directed to de-tag these petitions and list each of these petitions separately on **18.08.2026**.

The interim order granted earlier in the respective petitions is continued to be in force until the next date of hearing.

IN W.P.No.17282/2022

On behalf of Mr. Ravi Raghavan, the learned counsel on record for the petitioner, it is submitted that though *vires* of Section 147A of the Income Tax Act, 1961 is called in question, the petitioner does not want to continue with such challenge and would limit the grievance otherwise.

Accepting these submissions, the Office is directed to de-tag the writ petition and list the petition separately on **28.07.2026**.

IN W.P.No.14686/2024, W.P.No.23559/2025,
W.P.No.311/2026

Mr. Ravi Shankar S V, the learned counsel for the petitioners, submits that in none of these petitions the *vires* of Section 147A of the Income Tax Act, 1961 is challenged, and therefore, these petitions have to be dealt separately. The learned counsel also submits that separate interim orders have been granted in each of these petitions given the peculiarities. This submission is accepted.

The office is directed to de-tag these three petitions and list these three petitions individually on **28.07.2026.**

The interim order granted earlier in each of these petitions is extended to be in force until the next date of hearing.

IN W.P.No.17392/2024, W.P.No.30360/2024,
W.P.No.30639/2024, W.P.No.31047/2024,
W.P.No.16478/2025

Ms. Manasa Ananthan, the learned counsel for the petitioners in each of these petitions, submits that the petitioners have not called in question *vires* of Section 147A of the Income Tax Act and that interim orders have been granted by this Court not only because of the Apex Court's decision but also the other grounds urged.

The Revenue is reserved with liberty to rebut and contest the continuance of the interim order on the next date of hearing.

The office is directed to re-list the following petitions individually after de-tagging as stated hereafter.

<i>Writ Petition No.</i>	<i>Date for Listing</i>
<i>W.P.No.17392/2024</i>	<i>19.08.2026</i>
<i>W.P.No.30360/2024,</i>	<i>19.08.2026</i>

<i>W.P.No.30639/2024</i>	19.08.2026
<i>W.P.No.31047/2024</i>	25.08.2026
<i>W.P.No.16478/2025</i>	25.08.2026

The interim order granted earlier in the respective petitions is continued to be in force until the next date of hearing.

IN W.P.No.29838/2024

Mr. Sreehari Kutsa, the learned counsel for the petitioner, states that he is on instructions to submit that the petitioner does not propose to call in question *vires* of Section 147A of the Income Tax Act, 1961 and the petitioner proposes to invite this Court's opinion on grounds otherwise. The learned counsel also points out that there is an interim order as a consequence of the Apex Court's decision with Mr. M. Thirumalesh, the learned Standing counsel stating that interim order now granted may be extended but without prejudice to the Revenue to

contest the continuance of the interim order on the next date of hearing.

In the light of these submissions, the office is directed to de-tag and list this petition separately on **19.08.2026.**

The interim order granted earlier is extended to be in force until the next date of hearing but without prejudice to the Revenue to oppose the continuance of the interim order on the next date of hearing.

IN W.P.No.17473/2025 & W.P.No.22532/2025

Mr. Rama Murthy R, the learned counsel for the petitioners, submits that these writ petitions stand restored with the choice to the petitioners to call in question the provisions of Section 147A of the Income Tax Act, 1961 but on instructions, he can state that the petitioners do not propose to challenge the *vires* and the petitions must be disposed of on other grounds.

When queried, the learned counsel submits that the writ petitions were nevertheless disposed of on the earlier occasion in view of the common judgment which is now restored for reconsideration.

In the light of these submissions, the writ petitions are directed to be de-tagged and listed on **05.08.2026.**

IN W.P.No.9103/2023

Ms. Manasa Ananthan, the learned counsel for the petitioner, submits that the petitioners have not called in question *vires* of Section 147A of the Income Tax Act and that interim order has been granted by this Court not only because of the Apex Court's decision but also on the other grounds.

The Revenue is reserved with liberty to rebut and contest the continuance of the interim order on the next date of hearing.

The office is directed to re-list this petition on **25.08.2026.**

The interim order granted earlier is extended to be in force until the next date of hearing.

IN W.P.No.27098/2025

Ms. Manasa Ananthan, the learned counsel for the petitioner, submits that the petitioner has not called in question the *vires* of Section 147A of the Income Tax Act and the grievance is otherwise. The learned counsel also submits that the petitioner's request for interim order is yet to be considered.

In the light of these submissions, the office is directed to de-tag and list this petition separately for *Preliminary Hearing* on **14.07.2026**.

IN W.P.No.36426/2025

Mr. Bharath Kumar V, the learned counsel for the petitioner, submits that given the peculiarities of the case, he would request for de-tagging of the matter to be listed separately with Mr. Y. V. Ravi Raj and the other learned Standing counsels for the department, stating that if this petition is de-tagged

and taken separately, this Court may list the matter for Orders so that this Court could consider the Revenue's objections on continuance of the interim order.

Taking these submissions on record, the office is directed to de-tag and list this petition separately on **15.07.2026** in the **Orders** Category as part of **List No.3**.

The interim order granted earlier is extended to be in force until the next date of hearing.

IN W.P.No.11859/2024 & W.P.No.36333/2025

Upon hearing Mr. Rajeev Channappa Nulvi and Mr. Bharath Kumar V, the learned counsel for the petitioners in each of these petitions as also Mr. Y. V. Ravi Raj, the learned Senior Standing counsel for the Department, the office is directed to re-list these petitions separately in the **Orders** Category as part of **List No.3** on **15.07.2026**.

The interim order granted earlier in the respective petitions is continued to be in force until the next date of hearing.

IN W.P.No.22647/2022 and 26 Connected Matters¹

The learned counsels for the parties are categorical in stating that there is an inadvertence in having these matters listed along with the other matters as part of List No.6 because the dispute relates to GST and these petitions stand disposed of by a separate order on 17.12.2025. These submissions are accepted observing that no further orders are required.

IN W.P.No.35830/2025

Mr. Naveen G S, the learned counsel for the petitioner, submits that the writ petition is disposed of in the light of this Court's common order in a

¹ *W.P.No.35830/2025 is part of these matters but the learned counsel submits that there is a specific order relating to this petition. Therefore, a separate Order is passed in this petition.*

series of matters and that, with the Revenue taking this order in appeal in W.A.No.1089/2026, the Division Bench has restored the matter for reconsideration with the observation that the writ appeal shall be adjudicated on merits.

Mr. Aravind V. Chavan, the learned Standing counsel who was on record for the Revenue in the writ appeal, is heard in the light of afore and the Division Bench's order dated 24.04.2026 in W.A. No. 1089/2026 is perused

In the light of the afore, this writ petition is de-tagged and the office is directed to re-list this petition on **11.08.2026** for ***Preliminary Hearing***.

IN W.P.No.22961/2025

Mr. L.S. Karthikeyan and Mr.Aravind V Chavan, the learned counsels for the parties submit that there is an inadvertence in having this matter listed along with the other matters as part of List No.6, and this

petition is disposed of on 18.09.2025. These submissions are accepted.

In view of the disposal of the petition, no separate orders are required.

IN W.P.No.30892/2025

It is stated on behalf of Mr. Pradyumna Hejib, the learned counsel on record for the petitioner, that this petition relates to grievance with the orders on service tax. The learned counsel submits that this petition stands disposed of by order dated 17.11.2025. These submissions are taken on record.

In view of the disposal of the petition, no further orders are required.

COMMON ORDER IN THE REMAINING PETITIONS

LISTED AS PART OF LIST NO. 6

The learned counsels who are led by Mr. K. K. Chythanya, the learned Senior counsel, while inviting this Court's attention to the previous

order dated 12.06.2026 in W.P.No.3041/2023, submit the following.

[a] The learned counsels in each of these writ petitions have mostly carried out the amendment in terms of the liberty reserved on the earlier occasion, but some are yet to do the needful. The request is for further time to carry out amendment and file amended pleadings.

[b] Some petitions relate to the Assessment Year 2015-16 and that these petitions, though there is a challenge to Section 147A of the Income Tax Act, will have to be disposed of in the light of the Apex Court's observations specific to the petitions relating to this assessment year.

[c] A learned counsel on record for the petitioners may be appointed as *a Nodal Counsel* who could file a synopsis of the arguments and the list of Authorities which could form the basis for response from the revenue, if any, by the other learned counsels for the petitioners.

[d] Mr. Hemant Venkatray Pai volunteers to file the synopsis of arguments and the compilation of Authorities after sharing the same with the learned Standing counsels for the Revenue and the other learned counsels for the petitioners.

In the light of these submissions, the following.

ORDER

[i] The learned counsels, who are yet to carry out amendment and file amended petitions, are reserved with liberty to do the needful by the next date of hearing.

[ii] The office is directed to endeavor to find out the petitions which relate to the assessment year 2015-16. The learned counsels for the petitioners are also directed to file a list of those petitions.

[iii] The office is directed to ensure that the petitions which relate to the assessment year 2015-16 are de-tagged and listed separately on **15.07.2026.**

[iv] Mr. Hemant Venkatray Pai shall ensure that the synopsis and the list of authorities is e-filed and circulated amongst all the learned Standing counsels for the Revenue and the learned counsels for the petitioners by **15.07.2026.**

The office is directed to re-list the matters covered under the *Common Order* also on **15.07.2026** as part of a separate list.

The office is also directed to place a copy of this order in all the writ petitions which are part of List

No.6 but not de-tagged or covered under separate orders herein.

(B M SHYAM PRASAD)
JUDGE

RB
List No.: 11 Sl No.: 15