



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 4TH DAY OF JUNE, 2026

PRESENT

THE HON'BLE MR. JUSTICE S.G.PANDIT

AND

THE HON'BLE DR. JUSTICE K.MANMADHA RAO

WRIT APPEAL NO. 1370 OF 2026 (T-IT)

BETWEEN:

1. THE INCOME TAX OFFICER
WARD -1 & TPS, MANDYA
I.T.OFFICE, MANDYA,
CAUVERY PARK ROAD,
MANDYA,
KARNATAKA 571 401.
2. ASSESSMENT UNIT
INCOME TAX DEPARTMENT,
NATIONAL FACELESS
ASSESSMENT CENTRE
MINISTRY OF FINANCE,
ROOM NO.401, 2ND FLOOR,
E-RAMP, JAWAHARLAL NEHRU STADIUM,
DELHI -110 003.
3. THE PRINCIPAL COMMISSIONER OF
INCOME TAX-3, BMTc BUILDING,
80 FT ROAD, 6TH BLOCK,
KHB VILLAGE ,KORAMANGALA,
BENGALURU - 560 095.

...APPELLANTS

(BY SRI. THIRUMALESH M.,ADVOCATE)

Digitally signed
by
VIJAYALAKSHMI
B N
Location: HIGH
COURT OF
KARNATAKA





AND:

SHETTYHALLY SERI CULTURE AND FARMERS
SERVICE CO-OPERATIVE BANK LIMITED
SHETTIHALLI, MALAVALLI
MADDUR TALUK
MANDYA - 571 430,
KARNATAKA REPRESENTED BY
SRI VEERAPPA,
CEO OF THE RESPONDENT.

...RESPONDENT

(BY SRI.S.V.RAVISHANKAR.,ADVOCATE)

THIS WRIT APPEAL IS FILED U/S 4 OF THE KARNATAKA
HIGH COURT ACT PRAYING TO ALLOW THE APPEAL AND SET
ASIDE THE ORDER DATED 08/09/2025 PASSED BY THE
LEARNED SINGLE JUDGE IN WP NO.4134/2025 AND PASS
SUCH OTHER ORDER.

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

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE DR. JUSTICE K.MANMADHA RAO

ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

Heard learned counsel Sri.Thirumalesh M appearing
for the appellants and learned counsel Sri.S V Ravishankar
appearing for the respondent.



2. Both learned counsel appearing for the parties would submit that the issue and substantial question of law raised in the above appeal are considered in W.A.No.1141/2026 disposed of on 17.04.2026 and relevant paragraph Nos.3, 4 and 7 reads as follows:

"3. The brief facts are that the appellant had issued a notice under Section 148A(b) of the Income-tax Act, 1961 (for short "the Act"). The said notice was challenged in the writ petition on the ground that the minimum period of seven days was not granted and, therefore, the same was unsustainable in law. The learned Single Judge, following the judgment of the Division Bench of this Court in W.A No.612 of 2025 in the case of ***Income Tax Officer and ors. v. Venkata Iyyappa Rajanna***, set aside the notice issued under Section 148A(b), the order passed under Section 148A(d), the notice issued under Section 148, the assessment made under Section 147 read with Section 144, and also the penalty notices issued under Sections 271AAC(1) and 272A(1)(d) of the Act.

4. Smt. Niyathi, learned counsel appearing for Sri M. Thirumalesh, learned standing counsel for the appellant-Revenue, submits that where the time limit provided for compliance with the notice is less than seven days, and the same being extendable, the grant of a minimum period of seven days is not mandatory. It is contended that the notice has been set aside as though the grant of a period of less than seven days would affect the jurisdiction to issue notice under Section 148A(b) of the Act. It is further submitted that Section 148A provides for extension of time up to thirty days and, therefore, the minimum period of seven days is not mandatory but only directory.

7. The identical issue came up for consideration before this Court in W.A No.612 of 2025 in the case of ***Venkatala Iyyappa Rajanna*** (*supra*), disposed of on



05.08.2025, wherein it was held that a notice under Section 148A(b) would be unsustainable if the period provided for compliance is less than seven days. The learned Single Judge, following the aforesaid judgment of the Division Bench of this Court, has set aside the notice under Section 148A(b) of the Act. Once the notice is set aside, all consequential orders and notices would also become unsustainable".

3. The present appeal also involves identical facts and circumstances. In terms of the order dated 17.04.2026 in W.A.No.1141/2026, the present appeal also stands ***dismissed***.

Pending Interlocutory Application/s, if any, stands disposed of.

**SD/-
(S.G.PANDIT)
JUDGE**

**SD/-
(DR.K.MANMADHA RAO)
JUDGE**

GSR
List No.: 1 Sl No.: 16