



CNR: KAHC010421542026

NC: 2026:KHC:36314
WP No. 19204 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 15TH DAY OF JULY, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 19204 OF 2026 (T-IT)

BETWEEN:

SINGE GOWDA RATHNA RAVI
AGED 60 YEARS,
S/O SINGE GOWDA
ADDRESS 05 (OLD NO. 26),
LAXMI NIVAS, GROUND FLOOR 3RD CROSS,
8TH MAIN ROAD, RAJ MAHAL VILAS EXTENSION
SADASHIVA NAGAR,
BENGALURU- 560080.

...PETITIONER

(BY SMT. JINITA CHATTERJEE., ADVOCATE)

AND:

THE ASSISTANT COMMISSIONER OF
INCOME TAX
CENTRAL CIRCLE -1(2),
BANGALORE CR BUILDING,
QUEENS ROAD, BANGALORE - 560 001.

...RESPONDENT

(BY SRI.Y.V. RAVI RAJ., ADVOCATE A/W

SRI M. DILIP., ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227
OF THE CONSTITUTION OF INDIA PRAYING TO QUASH

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signed by
VANAMALA N
Location:
HIGH COURT
OF
KARNATAKA



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THE IMPUGNED NOTICE ITBA/AST/F/142(1)/2026-27/1088403657(1) AND ITBA/AST/F/142(1) 2026-27/1089101922(1) U/S 142 (1) OF THE ACT DATED 10.04.2025 AND 20.05.2026 AND DECLARE IT ULTRA VIRES IN THE EYE OF LAW (ANNX-B AND C); DIRECTING THE RESPONDENTS TO REFRAIN FROM TAKING ANY FURTHER STEPS PURSUANT TO THE SAID NOTICE AND FROM PROCEEDINGS WITH THE ASSESSMENT; DIRECT THAT ALL PROCEEDINGS PURSUANT TO THE IMPUGNED NOTICES U/S 142(1) OF THE ACT AND THE CONSEQUENT ASSESSMENT BE KEPT IN COMPLETE ABEYANCE UNTIL THE CHALLENGE TO THE SEARCH U/S 132 OF THE ACT IS FINALLY DECIDE BY THIS HONBLE COURT;

THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

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

ORAL ORDER

The petitioner's grievance is with the Notice dated 10.04.2026 issued under Section 142 (1) of the Income Tax Act, 1961 [for short, *the Act*] calling for the accounts and documents in terms of the annexures appended thereto after a search. The



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search proceedings are subject matter of writ proceedings in W.P.No.4850/2025 [T-IT] and connected matters. Ms. Jenita Chatterjee, the learned counsel for the petitioner, has a two-fold canvass in support of the petitioner's grievance with the Notice.

- First, the jurisdiction under Section 142(1) of the Act would only be before Show Cause Notice is issued, but in the present case the proceedings after a search are pending and if any further documents must be called for, the jurisdiction would only be under Section 153C of the Act.
- Second, the respondent has pre-determined the issue, and this is seen with the petitioner being called upon to show cause against a certain disallowance in the premise that it is undisclosed income for the block period between 01.04.2018 and 13.01.2025.



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2. Sri Y. V. Raviraj, the learned Senior Standing Counsel for the respondent, submits that this is not a *Notice* simplicitor under Section 142(1) of the Act, but it is a *Notice* that should be read along with Section 158BC and 158BD of the Act for the block period. The learned Senior Standing Counsel also denies the assertion that there is pre-determination in issuing the show cause notice.

3. On the question of jurisdiction to issue Notice under Section 142(1) of the Act, this Court is of the view that this aspect need not detain this Court at this stage as it is not in dispute that the respondent could indeed call for the details to complete the assessment proceedings, and more crucially, in the pending writ proceedings in W.P.No.4850/2025 [*T-IT*], which relates to the search from which the present proceedings emanate, a statement is made before this Court on behalf of the petitioner that the petitioner would request for an



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early closure of the pending proceedings and that if the petitioner's explanations are accepted in such proceedings, the petitioner may not pursue for a decision presented in that and the two other petitions.

4. In fact, on 16.06.2026 when the afore submissions are made in W.P.No.4850/2025 [T-IT], this Court, taking on record such submissions, has observed that the petitioner shall co-operate with the officers in the pending proceedings, who shall endeavour to complete the proceedings expeditiously and place the outcome of the proceedings on the next date of hearing. The petition in W.P.No.4850/2025 [T-IT] and the other two petitions are directed to be listed on 06.08.2026. If the jurisdiction to call for accounts and documents are not in dispute and if there is a direction because of a statement made on behalf of the petitioner for an expedited closure of the



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proceedings, the petitioner must produce those accounts and documents without a quibble on the section referred to.

As such, the petition stands disposed of accordingly reserving liberty to the petitioner to produce the accounts and documents as sought for over the next two [2] weeks. It is needless to observe that production of accounts and documents in terms of this Notice cannot prejudice the petitioner in the pending writ petitions or otherwise.

Sd/-
(B M SHYAM PRASAD)
JUDGE

SA
Ct:sr