



IN THE HIGH COURT OF KARNATAKA AT BENGALURU
DATED THIS THE 28TH DAY OF JANUARY, 2026
BEFORE
THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV
WRIT PETITION NO. 38135 OF 2025 (T-IT)

BETWEEN:

INAYATULLA
AGED ABOUT 49 YEARS,
SON OF LATE MOHAMMED SIBGATHULLA
NO.5 MOORE ROAD,
FRAZER TOWN,
BANGALORE-560005.

...PETITIONER

(BY SMT. PRATIBHA VASANTRAO RAJESHWARKAR, ADVOCATE)

AND:

1. THE INCOME-TAX OFFICER
INCOME-TAX DEPARTMENT, WARD- 1(2)(1)
BMTc BUILDING, 80 FEET ROAD,
6TH BLOCK, NEAR KHB GAMES VILLAGE,
KORAMANGALA, BANGALORE-560095.
2. THE INCOME TAX OFFICER
NATIONAL FACELESS ASSESSMENT CENTRE
NORTH BLOCK, DELHI-110001.

...RESPONDENTS

(BY SRI. M. DILIP, ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE IMPUGNED ORDERS PASSED BY RESPONDENT NO.1 IN ITBA/AST/F/148A/2023-24/1061606210(1) DATED 27.02.2024 AY-2017-18 WHICH IS PRODUCED AT ANNEXURE-B AS BEING PERVERSE, ILLEGAL AND UNSUSTAINABLE IN LAW, THEREBY



DIRECTING RESPONDENT NO.1 TO CANCEL THE ORDER PASSED U/S 148A(D) OF THE ACT 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

ORDER

The present petition has been filed seeking to set aside the impugned order at Annexure-B which is an order passed under 148A(d) of the Income Tax Act, 1961.

2. It is the case of the petitioner that the order at Annexure-B was preceded by a notice under Section 148A(b) of the Income Tax Act and such notice was not served on the petitioner. It is submitted that the email ID of the petitioner referred to in the order at Annexure-B is an email ID created by the auditor and was not communicated to the petitioner.

3. It is noticed that the order under Section 148A(d) at Annexure-B has been passed without any reply



to the notice issued under Section 148A(b) of the Income Tax Act as is made out in para 4 of the order.

4. Learned counsel for the petitioner submits that taking note of the consequences and that petitioner has material to demonstrate that the order under Section 148A(d) need not be passed, an opportunity may be provided.

5. Sri. Dilip M, learned counsel for the revenue submits that the email ID referred to at Annexure-B is that of the petitioner and the petitioner is solely responsible if the auditor has not communicated regarding the notices sent to the petitioner.

6. Taking note of the consequences flowing from the order passed under Section 148A(d) and noticing that the order is passed without any reply of the petitioner, it would be appropriate to afford an opportunity to the petitioner to make out reply to the notice issued under Section 148A(b), which would meet the ends of justice.



7. Accordingly, the order at Annexure-B is set aside and the consequential orders at Annexures-C and D are also set aside in light of the defect notice vitiating the order under Section 148A(d) of the Income Tax Act. The matter is remitted to the stage of reply to the notice under Section 148A(b). All contentions are kept open.

8. In light of the above, the writ petition is ***disposed of.***

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP