HC-KAR

NC: 2026:KHC:60231-DB
WA No. 189 of 2026

CNR: KAHC010050252026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29TH DAY OF OCTOBER, 2026

PRESENT

THE HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE

AND

THE HON'BLE MRS. JUSTICE K.S. HEMALEKHA

WRIT APPEAL NO. 189 OF 2026 (T-RES)

BETWEEN:

1. ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE-1(1) AND TPS MYSORE
HAVING OFFICE AT ROOM NO. 113
FIRST FLOOR, AYAKAR BHAVAN
REAC, MYSORE - 570 008

2. UNION OF INDIA
REPRESENTED BY ITS PRL. SECRETARY
MINISTRY OF FINANCE, 3RD FLOOR
JEEVAN DEEP BUILDING, SANSAD MARG
NEW DELHI - 110 001

…APPELLANTS

(BY SRI THIRUMALESH M, ADVOCATE)

Digitally signed by VEERENDRA KUMAR K M
Location: High Court of Karnataka

AND:

1. MR MOHAMMED SUHAIL AHAMED
S/O. MOHAMMED YAKOOB
AGED ABOUT 43 YEARS
R/O. 2435, KANTHARAJ URS PARK ROAD
LASHKAR MOHALLA
MYSURU - 570 001
(ADDRESS AS SHOWN IN THE NOTICES)
R/O. NO.9A, NEAR LIC CIRCLE
BANNIMANTAPA EXTENSION
MYSURU - 570 015.

…RESPONDENT

THIS WRIT APPEAL IS FILED UNDER SECTION 4 OF THE KARNATAKA HIGH COURT ACT READ WITH ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO ALLOW THE APPEAL AND SET ASIDE THE ORDER DATED 28.10.2025 PASSED BY THE LEARNED SINGLE JUDGE IN WP NO.32241/2025 (T-RES) AND ETC.

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

CORAM: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE
and
HON'BLE MRS. JUSTICE K.S. HEMALEKHA

ORAL JUDGMENT

(PER: HON'BLE MR. VIBHU BAKHRU, CHIEF JUSTICE)

1. None appears on behalf of the respondent despite service of notice.

2. The revenue has filed the present appeal impugning an order dated 28.10.2025 passed by the learned Single Judge of this Court in Writ Petition No.32241/2025 (T-RES).

3. The respondent (Assessee) had filed the said petition impugning a notice dated 30.01.2023 issued under Section 148A(b) of the Income Tax Act, 1961 [**the Act**]. The learned Single Judge allowed the said writ petition following the decision of the

Co-ordinate Bench of this Court in the case of **Ramachandra Reddy Ravi Kumar v. Deputy Commissioner of Income Tax**[1].

4. The learned counsel appearing for the Revenue submits the batch of matters had been remanded to the learned Single Judge for consideration fresh. He relies on the order passed by this Court in Writ Appeal No.363/2026 which was disposed of by issuing the following directions:

> "a) Writ appeal is allowed.
>
> b) Order passed by the learned Single Judge dated 13.10.2025 in W.P.No.30496/2025 is set aside.
>
> c) Liberty is granted to the respondent/assessee to lay challenge to section 147-A of the Act as introduced by Act No.4 of 2026 or to any other connected or consequential provisions, within four weeks from today.
>
> d) The appellant/Revenue is granted three weeks thereafter to file additional affidavit or submission.
>
> e) Learned Single Judge is requested to take note of the timeline laid down by the Hon'ble Apex Court as extracted above.
>
> f) The interim order as granted by the Hon'ble Apex Court would enure to the benefit of the parties herein."

[1] WP No.17352/2022 and connected matters decided on 28.08.2025

5. In view of the above, the present appeal is allowed and the impugned order is set aside.

6. W.P.No.32241/2025(T-RES) is restored before the learned Single Judge for consideration afresh along with W.P.No.30496/2025 (W.A.No.363/2026). The directions issued in W.A.No.363/2026 would apply in relation to W.P.No.32241/2025.

7. Pending application also disposed of.

Sd/-
(VIBHU BAKHRU)
CHIEF JUSTICE

Sd/-
(K.S. HEMALEKHA)
JUDGE

KMV
List No.: 1 Sl No.: 17