



CNR: KAHC010417052022

NC: 2026:KHC:36154
WP No. 18019 of 2022

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. 18019 OF 2022 (T-IT)

BETWEEN:

THE CENTRAL ARECANUT AND
COCOA MARKETING AND PROCESSING
CO OPERATIVE LIMITED
REPRESENTED BY ITS
GENERAL MANAGER
RESHMA MALLYA
AGED ABOUT 56 YEARS
NO. 3-31-2663, PINTOS LANE
NEAR VINAYA HOSPITAL
KARANGALPADY
MANGALURU- 575001.

...PETITIONER

(BY SRI. ANNAMALAI S.,ADVOCATE)

AND:

1. THE ASSISTANT COMMISSIONER
OF INCOME TAX
CENTRAL CIRCLE - 2, MANGALORE
C R BUILDING, N G ROAD
ATTAWARA, MANGALURU - 575001.





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2. THE DIRECTOR GENERAL OF
INCOME TAX
(INVESTIGATION) BENGALURU
C R BUILDING
ANNEXE QUEENS ROAD
BENGALURU 560001.
3. UNION OF INDIA
THROUGH THE SECRETARY
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
GOVERNMENT OF INDIA
KARTAVYA BHAVAN -1
NEW DELHI - 110 001.
4. CENTRAL BOARD OF DIRECT TAXES
THROUGH THE SECRETARY
MINISTRY OF FINANCE
NORTH BLOCK
NEW DELHI - 110 001.

...RESPONDENTS

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

THIS WP IS FILED UNDER ARTICLES 226 AND 227
OF THE CONSTITUTION OF INDIA PRAYING TO QUASH
THE NOTICE ISSUED U/S 148A(b) OF THE ACT DATED
19.05.2022 OF THE ACT FOR THE ASSESSMENT YEAR
2015-16 BY THE R1 BEARING DIN AND LETTER
NO.ITBA/COM/F/17/2022-23/1043082344(1) HEREIN
MARKED AS ANNEXURE-A1; QUASH THE ORDER
DATED 28.07.2022 PASSED U/S 148A(d) OF THE ACT



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FOR THE ASSESSMENT YEAR 2015-16 BY THE R1 BEARING DIN AND ORDER NO.ITBA/COM/F/17/2022-23/1044250495(1) HEREIN MARKED AS ANNEXURE-A2; QUASH THE NOTICE DATED 28.07.2022 ISSUED U/S 148 OF THE ACT FOR THE ASSESSMENT YEAR 2015-16 BY THE R1 BEARING DIN AND NOTICE NO.ITBA/AST/M/148-1/2022-23/1044253134(1) HEREIN MARKED AS ANNEXURE-A3.

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

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

ORAL ORDER

The petitioner is aggrieved by the Notice under Section 148 of the Income Tax Act, 1961 [for short, *the Act*] and other orders/ notice. The details of the impugned Show Cause Notice and the subsequent Order/ Notice are as follows:

Sl. No.	Notices/ Orders	Date	Provisions of Income Tax Act, 1961	Annexures
1	Show Cause Notice	19.05.2022	148A[b]	A1
2	Order	28.07.2022	148A[d]	A2
3	Notice	28.07.2022	148	A3



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The impugned Show Cause Notice and the subsequent Order/ Notice are for the Assessment Year 2015-16. The question for consideration is whether the Notice under Section 148 of the Act for this Assessment Year could have been issued after 01.04.2021 in view of the concession made by the Revenue with the Apex Court in the ***'Union of India and Others v. Rajeev Bansal'***¹.

This question has come up for consideration in similar circumstances before a Division Bench of this Court in ***'Income Tax Officer, Ward-6[3]/[1] and Others v. Venkatala Iyappa Rajanna'***². The Division Bench, referring to the afore decision of the Apex Court, has opined that in view of the concession made by the Revenue, the reassessment proceedings commenced with the Notices under Section 148 for the Assessment Year 2015-16 after 01.04.2021 must be dropped. In the present case, the Notice under Section 148 of the IT Act is issued on 28.07.2022. Therefore, the afore decision must be applied, and because the petition is being disposed of

¹ [2024] SCC Online SC 2693

² 2025 SCC OnLine Kar 25214



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based on this decision, it must be observed that the issues canvassed otherwise by the petitioners are not examined and are left open. Hence the following:

ORDER

The writ petition is allowed quashing the Show Cause Notice dated 19.05.2022 [Annexure-A1], the impugned Order dated 28.07.2022 [Annexure-A2] and the impugned Notice dated 28.07.2022 [Annexure-A3] subject to the observation as aforesaid.

**SD/-
(B M SHYAM PRASAD)
JUDGE**

AN/-