IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28TH DAY OF AUGUST, 2025

BEFORE

THE HON'BLE MR. JUSTICE M.NAGAPRASANNA

WRIT PETITION NO.9353 OF 2024 (T-IT)

BETWEEN:

M/S MYSORE DISTRICT JUDICIAL EMPLOYEES
CREDIT CO-OPERATIVE SOCIETY LIMITED.,
REPRESENTED BY ITS PRESIDENT
SRI. M. V. SHESHADRI,
AGED ABOUT 56 YEARS
S/O SRI. M. VISWESHWARIAH
MYSORE AND CHAMARAJANAGAR DISTRICT
JUDICIAL EMPLOYEES CREDIT CO-OPERATIVE
SOCIETY LIMITED OFFICE AT MYSORE
LAW COURT PREMISES
CHMARAJPURAM, MYSORE
PIN CODE: 570 005
PAN: AACAM 7977 M
CO-OPERATIVE SOCIETY ACT, 1956

...PETITIONER

(BY SRI. ANNAMALAI S., ADVOCATE)

AND:

1. ASSESSMENT UNIT
INCOME TAX DEPARTMENT
REP. BY ADDITIONAL/JOINT/DEPUTY / ASSISTANT

COMMISSIOENR OF INCOME-TAX/INCOME TAX
OFFICER, INCOME TAX DEPARTMENT
MINISTRY OF FINANCE
ROOM NO.401, 2ND FLOOR,
E-RAMP JAWAHARLAL NEHRU STADIUM
DELHI - 110 003

2. THE ASSISTANT COMMISSIONER OF
INCOME – TAX, CIRCLE 1(1) & TPS
MYSORE, ROOM NO.113,
1ST FLOOR, AYAKAR BHAVAN
REAC, MYSORE.
PIN CODE: 570 008

3. THE PRINCIPAL CHIEF COMMISSIONER OF
INCOME TAX KARNATAKA & GOA
C. R. BUILDING, QUEENS ROAD,
BENGALURU - 560 001

...RESPONDENTS

(BY SRI. E. I. SANMATHI, ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI OR DIRECTION IN THE NATURE OF A WRIT OF QUASHING THE ASSESSMENT ORDER PASSED UNDER SECTION 147 RWS 144B OF THE ACT DATED 28/02/2024 BEARING DIN NO.ITBA/AST/S/147/2023-24/1061691231(1) ISSUED BY THE RESPONDENT NO.1 FOR THE ASSESSMENT YEAR 2015-16 HEREIN MARKED AS ANNEXURE-A1 AND ETC

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

CORAM: **HON'BLE MR. JUSTICE M.NAGAPRASANNA**

ORAL ORDER

The petitioner is before this Court seeking the following prayer:

"i) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the assessment order passed under section 147 rws 144B of the Act dated 28/02/2024 bearing DIN No. ITBA/AST/S/147/2023-24/1061691231(1) issued by the Respondent No. 1 for the assessment year 2015-16 herein marked as **Annexure - A1**.

ii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the computation sheet dated 28/02/2024 bearing DIN & Document No. ITBA/AST/S/115/2023-24/1061691370(1) issued by the Respondent No. 1 for the assessment year 2015-16 herein marked as **Annexure - A2**.

iii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the demand notice dated 28/02/2024 issued under section 156 of the Act bearing DIN & Notice No. ITBA/AST/S/156/2023-24/1061691281(1) issued by the Respondent no. 1 for the assessment year 2015-16 herein marked as **Annexure A3**.

iv) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty notice dated 28/02/2024 issued under section 274 rws 271(1)(c) of the Act bearing DIN No. ITBA/PNL/S/271(1)(c)/2023-24/1061691410(1) issued by the Respondent No. 1 for the assessment year 2015-16 herein marked as **Annexure A4**.

v) Issue a writ of Certiorari or direction in the nature of a writ of notice dated certiorari quashing the penalty 28/02/2024 issued under section 274 rws 271(1)(b) of the Act bearing DIN & Notice No.

ITBA/PNL/F/271(1)(b)/2023-24/1061691409(1) issued by the Respondent No. 1 for the assessment year 2015-16 herein marked as **Annexure A5**.

vi) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty notice dated 28/02/2024 issued under section 274 rws 271A of the Act bearing DIN No. ITBA/PNL/S/271A/2023-24/1061691407(1) issued by the Respondent No. 1 for the assessment year 2015-16 herein marked as **Annexure A6**.

vii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty notice dated 28/02/2024 issued under section 274 rws 271B of the Act bearing DIN No. ITBA/PNL/S/271B/2023-24/1061691408(1) issued by the Respondent No. 1 for the assessment year 2015-16 herein marked as **Annexure A7**.

viii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty notice dated 28/02/2024 issued under section 274 rws 271F of the Act bearing DIN No. ITBA/PNL/S/271F/2023-24/1061691426(1) issued by the Respondent No. 1 for the assessment year 2015-16 herein marked as **Annexure A8**.

ix) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the notice dated 23/03/2022 issued under section 148A(b) of the Act bearing DIN & Notice No. ITBA/AST/F/148A(SCN)/2021-22/1041313880(1) issued by the Respondent No. 2 for the assessment year 2015-16 herein marked as **Annexure - B1**.

x) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the order passed under Section 148A(d) of the Act dated 04/04/2022 bearing DIN & Notice No. ITBA/AST/F/148A/2022-23/1042486771(1) issued by the Respondent No. 2 for the assessment year 2015-16 herein marked as **Annexure - B2**.

xi) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the notice dated 04/04/2022 issued under section 148 of the Act bearing DIN & Notice No. ITBA/AST/S/148_1/2022-23/1042486965(1) issued by the Respondent No. 2 for the assessment year 2015-16 herein marked as **Annexure - B3**.

xii) And pass such other orders as this Hon'ble Court deems fit and proper in the interest of justice and equity."

2. Heard Sri Annamalai S., learned counsel for the petitioner and Sri E.I.Sanmathi, learned counsel for the respondents.

3. The grounds projected in the subject petition in support of the prayer quoted *supra* are identical to the ones considered by this Court in W.P.No.28182/2024 and connected matters, disposed on 28.08.2025.

4. In the light of the issue being similar and the reasons rendered therein becomes applicable to the case at hand, the petition deserves to be disposed on the same lines. Therefore, I pass the following:

ORDER

(i) The impugned show cause notice issued by the jurisdictional Assessing Officer outside the scope of

Section 151-A of the Act stand obliterated. All further proceedings initiated thereto, challenged in this petition would stand quashed.

(ii) Liberty is reserved to the respondents - revenue to revive the petition in the event, the Apex Court would hold in favour of the Revenue in the matter pending before it.

(iii) With the aforesaid liberty and to the aforesaid extent, the petition is allowed.

(iv) Contentions of both the parties except the one noted hereinabove, shall remain open to be considered and I.A.No.1/2024 would be considered, in the event revival of this petition becomes necessary.

Sd/-
(M.NAGAPRASANNA)
JUDGE

NVJ
List No.: 1 Sl No.: 361