HC-KAR

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. 17855 OF 2023 (T-IT)

BETWEEN:

SRI UDAYARAVI SOUHARDA CREDIT CO-OPERATIVE
SOCIETY LTD.,
A CREDIT CO-OPERATIVE SOCIETY REGISTERED
UNDER KARNATAKA CO-OPERATIVE
SOCIETIES ACT 1959
UDAYARAVI BHAVANA, 1ST MAIN , 7TH CROSS
K R EXTENSION, TIPTUR
TUMKUR DISTRICT 572201.
REPRESENTED BY ITS CEO S
RI THIMMLAPURA CHANDRIAH RAVI
SON OF CHANDRAIAH T M
AGED ABOUT 49 YEARS

...PETITIONER

Digitally signed by NAGAVENI
Location: HIGH COURT OF KARNATAKA

(BY SRI. SHREEHARI.,ADVOCATE)

AND:

1. INCOME TAX OFFICER, WARD-1
   TIPTUR,
   THE 'ASSESSING OFFICER' UNDER
   THE INCOME TAX ACT 1961
   JAYADEVA COMPLEX
   TIPTUR 572201.

2. PRINCIPAL COMMISSIONER OF INCOME TAX
   BENGALURU 2
   THE 'SPECIFIED AUTHORITY' UNDER

THE INCOME TAX ACT, 1961,
BMTC BUILDING, 80 FT ROAD, 6TH BLOCK
NEAR KHB GAMES VILLAGE
KORAMANGALA
BENGALURU 560 095.

…RESPONDENTS

(BY SRI. SUSHAL TIWARI, ADVOCATE)

THIS WP IS FILED UNDER ARTICLE 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASHING OF THE NOTICE UNDER CLAUSE (B) OF SECTION 148A OF THE INCOME TAX ACT 1961 DTD 31.01.2023 FOR THE AY 2019-20 ISSUED BY THE RESPONDENT BEARING DIN VIZ ITBA/AST/F/148A(SCN)/2022-23/1049294953(1) WHICH IS ENCLOSED AS ANNX-D AND ETC.

THIS PETITION, COMING ON FOR ORDERS, 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:

> "a. Invoking the extra-ordinary jurisdiction of this Hon'ble Court seeking quashing of the notice under clause (b) of section 148A of the Income Tax Act, 1961 dated 31/01/2023 for the A.Y. 2019-20 issued by the Respondent bearing DIN viz., ITBA/AST/F/148A(SCN)/2022-23/1049294953(1) which is enclosed as **Annexure D.**

b. Invoking the extra-ordinary jurisdiction of this Hon'ble Court seeking quashing of the order under clause (d) of section 148A of the Income Tax Act, 1961 dated 30/03/2023 for the A.Y. 2019-20 issued by the Respondent bearing DIN viz., ITBA/AST/F/148A/2022-23/1051630748(1) which is enclosed as **Annexure F.**

c. Invoking the extra-ordinary jurisdiction of this Hon'ble Court seeking quashing of the notice under section 148 of the Income Tax Act, 1961 dated 31/03/2023 for the A.Y. 2019-20 issued by the Respondent bearing DIN viz., ITBA/AST/S/148_1/2022-23/1051723087(1) which is enclosed as **Annexure G.**

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

2. Heard Sri Shreehari, learned counsel for the petitioner and Sri Sushal Tiwari, 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 in the event revival of this petition would become necessary.

Sd/-
(M.NAGAPRASANNA)
JUDGE

NVJ
List No.: 1 Sl No.: 354