Narayanaswamy Perumanna v. Income Tax Officer, Ward 1(2)(1), Bengaluru & Ors.

W.P. No. 9725/2023

2023:KHC:40763 | 2023-11-16

Writ petition disposed as abated after counsel reported the petitioner's death.

Income-tax Act,1961: sections 148, 148A(d)

High Court of Karnataka | Single-judge bench | B. M. Shyam Prasad

Assessment years: 2016-17

01 FACTS OF THE CASE

Narayanaswamy Perumanna's WP 9725/2023 challenged the section 148A(d) order and section 148 notice dated 31 March 2023 for AY 2016-17.

Source: PDF p.2, petition prayer

02 DISCUSSION BY THE HON'BLE COURT

Counsel informed the Court that the petitioner had died on 8 November 2023 and submitted that the petition did not survive for consideration.

Source: PDF p.3, order

03 JUDICIAL DECISION

Taking that submission on record, the Court disposed of the petition as having abated.

Source: PDF p.3, operative order

04 OUTCOME / IN WHOSE FAVOUR

The writ ended on 16 November 2023 without adjudication of the challenged reopening instruments. The order gives no determination about legal representatives, estate liability or the underlying tax merits.

Source: PDF p.3, order

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The procedural event explains the result: The recorded basis is counsel's report of death and non-survival, not a finding that the reopening was lawful or unlawful. The original prayer identifies what was challenged but is not relief granted by the Court. (PDF pp.2–3, prayer and order)

Abatement does not answer estate liability: Nothing in this short order determines whether a statutory proceeding may continue against an estate or a legal representative. Treating closure of this writ as extinction of the tax demand would add a conclusion the Court did not express. (PDF p.3, order)

Do not infer substitution or revival directions: No application for substitution, restoration or future remedy is discussed or decided here. Any such step would require its own procedural basis; this record supports only the fact and stated reason for disposal. (PDF p.3, order)

Source: PDF pp.2–3, prayer and order

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 3-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.