K. Sathish v. Income Tax Officer, Ward 7(2)(5), Bengaluru & Ors.

W.P. No. 3778/2023

2024:KHC:17609 | 2024-05-27

Earlier writ petition dismissed after a fresh challenge to the subsequent assessment; contentions and further challenge expressly preserved.

147 | 148 | 149 | 151

High Court of Karnataka | Single Judge | Justice S. Sunil Dutt Yadav

Assessment years: 2016-17

Scope of this order

The earlier writ ended with reserved remedies; no demand cancellation, stay or substantive reassessment ruling was granted in this order.

01 FACTS OF THE CASE

K.Sathish's petition challenged CBDT Instruction 01/2022. His withdrawal memo stated that a 29 May 2023 assessment for AY 2016-17 raised demand of Rs.73,04,904 and that a fresh writ challenged that assessment while including similar prayers.

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02 DISCUSSION BY THE HON'BLE COURT

The Court recorded the subsequent assessment and filing of the fresh petition. It disposed of the earlier proceeding in that procedural setting without examining the legality of the instruction or the assessment demand.

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03 JUDICIAL DECISION

The petition was dismissed, all contentions were kept open and liberty to challenge the impugned order in other proceedings reserved. Office objections were overruled.

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04 OUTCOME / IN WHOSE FAVOUR

The earlier writ ended with reserved remedies; no demand cancellation, stay or substantive reassessment ruling was granted in this order.

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05 EXPERT COMMENTS

Distinguish withdrawal from rejection of the tax challenge — The memo explains why a fresh proceeding was preferred after the assessment. The operative dismissal therefore cannot be read as approval of the instruction or affirmation of the demand on merits.

Attribute the amount and assessment history to the memo — Rs.73,04,904 and the 29 May 2023 assessment date are stated in the petitioner's quoted memo. The Court did not recompute that demand or decide whether its description as exorbitant was correct.

The pleaded sections were left undecided — The challenge invoked sections 147,148,149 and 151 and the relaxation legislation. Listing those provisions helps identify the original challenge but does not turn this procedural disposal into a ruling interpreting them.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

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STATUTORY SCOPE

Sections147,148,149and151 appear in the challenge pleaded in the petition, not as issues decided on merits. No current-law clearance is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has 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.

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