IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 16TH DAY OF NOVEMBER, 2023

BEFORE

THE HON'BLE MR JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 9725 OF 2023 (T-IT)

BETWEEN:

MR. NARAYANASWAMY PERUMANNA
S/O PERUMANNA,
AGED ABOUT 72 YEARS,
NO 987, HAL 2ND STAGE,
12TH MAIN, 1ST CROSS,
INDIRANAGAR BENGALURU - 560008

…PETITIONER

(BY SMT. VANAJA M R.,ADVOCATE)

AND:

1. INCOME TAX OFFICER
WARD (1) (2) (1) BANGALORE
KORAMANGALA KHB GAMES VILLAGE
BANGALORE – 560095.

2. THE PRINCIPAL CHIEF COMMISSIONER
OF INCOME TAX - 2
5TH FLOOR, BMTC BUILDING ,
6TH BLOCK, 80 FEET ROAD,
KORMANGALA,
BANGALORE - 560095.

3. CENTRAL BOARD OF DIRECT TAXES,
NORTH BLOCK, CENTRAL SECRETARIAT
NEW DELHI , DELHI 110001
REPRESENTED BY THE SECRETARY

Digitally signed by NARASIMHA MURTHY VANAMALA
Location: HIGH COURT OF KARNATAKA

TAX POLICY AND
LEGISLATION DIVISION.

...RESPONDENTS

(BY SRI.M. DILIP., ADVOCATE)

THIS WP IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE ORDER BEARING NO. ITBA/AST/F/148A/2022-23/1051753171(1) DATED 31.03.2023 FOR THE ASSESSMENT YEAR 2016-17 UNDER SECTION CLAUSE (D) SECTION 148A OF THE ACT ISSUED BY THE R-1 (ANNX-C) AND THE NOTICE ISSUED U/S 148 OF THE IT ACT DATED 31.03.2023 FOR THE ASST YEAR 2016-17 UNDER REF NO ITBA/AST/148/2022-23/1051754843 BY R-1 (ANNX-D) OR DIRECTING THE R-1 TO WITHDRAW THE ORDER BEARING NO. ITBA/AST/F/148A/2022-23/1051753171(1) FOR THE ASSESSMENT YEAR 2016-17 ISSUED UNDER CLAUSE (D) SECTION 148A OF THE ACT DATED 31.03.2023 (ANNX-C) AND THE NOTICE ISSUED U/S 148 OF THE IT ACT DATED 31.03.2023 FOR THE ASST YEAR 2016-17 UNDER REF NO ITBA/AST/148/2022-23/1051754843 BY R-1 (ANNX-D).

THIS PETITION, COMING ON FOR PRELIMINARY HEARING, THIS DAY, THE COURT MADE THE FOLLOWING:

ORDER

Smt. M R Vanaja, the learned counsel for the petitioner, submits that as the petitioner has died on 08.11.2023, the petition does not survive for consideration.

With this submission being taken on record, the petition stands disposed of as having abated.

SD/-
JUDGE

AN/-