NC: 2024:KHC:17609
WP No. 3778 of 2023

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF MAY, 2024

BEFORE

THE HON'BLE MR JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 3778 OF 2023 (T-IT)

BETWEEN:

1. K.SATHISH
   SON OF SRI KRISHNAREDDY,
   AGED ABOUT 48 YEARS,
   NO.101 PROPRIETOR OF
   'SATHISH POULTRY FARM',
   CHANDAPURA,
   HOSUR MAIN ROAD
   ANEKAL,
   BENGALURU - 560 081
   PRESENT ADDRESS - NO.222
   ROYAL GADENIA,
   NEAR CANARA BANK, 7TH CROSS,
   BOMMASANDRA INDUSTRIAL ESTATE,
   BENGALURU - 560 099

... PETITIONER

(BY SRI. SHREEHARI, ADVOCATE)

Digitally signed by VIJAYA P
Location: HIGH COURT OF KARNATAKA

AND:

1. THE INCOME TAX OFFICER
   WARD 7(2)(5), BENGALURU,
   THE 'ASSESSING OFFICER'
   UNDER THE INCOME TAX ACT 1961,
   BMTC BUILDING, 80 FEET ROAD,
   6TH BLOCK, KORAMANGALA,
   BENGALURU - 560 095

2. PRINCIPAL COMMISSIONER OF INCOME TAX -2
BENGALURU
AN 'INCOME TAX AUTHORITY', UNDER
THE INCOME TAX ACT, 1961
80 FEET ROAD, 6TH BLOCK,
KORAMANGALA,
BENGALURU - 560 095

3. CENTRAL BOARD OF DIRECT TAXES
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,
REP. BY CHAIRMAN,
CBDT, NORTH BLOCK,
NEW DELHI - 110 011

… RESPONDENTS

(BY SRI. E I SANMATHI, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE INSTRUCTION NO.01/2022 (F.NO.279/MISC/M-51/2022-ITJ) DTD. 11.05.2022 ISSUED BY THE R-3 AND ENCLOSED AS ANNX-A AS IT IS ULTRA-VIRES THE SECTION 147, 148, 149 AND 151 OF THE INCOME TAX ACT, 1961, SECTION 3 OF THE TAXATION AND OTHER LAWS (RELAXATION AND AMENDMENT OF CERTAIN PROVISIONS) ACT, 2020 AND THE JUDGEMENT OF THE APEX COURT IN *RE ASHISH AGARWAL* REPORTED IN 444 ITR 1 (SC) AND ETC.

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

ORDER

Learned counsel for the petitioner files a memo which reads as hereunder:

"Petitioner craves leave to withdraw this writ petition for the reason that there is extreme emergency in this matter since the respondent has taken further action and passed an assessment order for the AY 2016-17 on 29.05.2023 by raising an exorbitant demand of Rs.73,04,904/- pursuant to filing of this writ petition and therefore the petitioner is preferring another writ petition challenging the said assessment order instead of filing an IA to this writ petition for the sake of convenience. It is further submitted that the fresh writ petition which is being filed contains similar prayer as this writ petition and therefore the petitioner is withdrawing this writ petition.

WHEREFORE, it is humbly prayed that this memo for withdrawing writ petition No. 3778/2023 may be allowed in the interest of justice."

2. In light of the subsequent events including passing of assessment order, fresh petition has been filed. In light of the same, petition is dismissed. All contentions

are kept open. Liberty to challenge the impugned order in other proceedings is also reserved.

Office objections are overruled.

Sd/-
JUDGE

VP