



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 3RD DAY OF JULY, 2024

BEFORE

THE HON'BLE MR JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 17300 OF 2024 (T-IT)

BETWEEN:

INFORMATICA BUSINESS SOLUTIONS PRIVATE
LIMITED,
(FOR THE AMALGAMATED ENTITY ALLSIGHT
SOFTWARE INDIA PRIVATE LIMITED)
66/1 BAGMANE COMMERZ 02,
BAGMANE TECH PARK, CV RAMAN NAGAR,
BANGALORE - 560 093,
REPRESENTED HEREIN BY ITS VP FINANCE
MR. KRISHNANAND NAYAK.
INCORPORATED ON THIS SEVENTEENTH DAY OF
MAY TWO THOUSAND SEVENTEEN UNDER
COMPANIES ACT, 2013 (18 OF 2013).

...PETITIONER

(BY SRI. TANMAYEE RAJKUMAR, ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 1(1)(1), 2ND FLOOR,
BMTC BUILDING, 80 FEET ROAD,
6TH BLOCK, KORAMANGALA,
BENGALURU - 560 095.
2. DEPUTY COMMISSIONER OF INCOME-TAX,
CIRCLE 3(1)(1), 2ND FLOOR,
BMTC BUILDING, 80 FEET ROAD,

Digitally signed
by GAYATHRI
N
Location: High
Court of
Karnataka





6TH BLOCK, KORAMANGALA,
BENGALURU - 560 095.

3. PRINCIPAL COMMISSIONER OF INCOME-TAX-3,
BMTC BUILDING, 80 FEET ROAD,
6TH BLOCK, KORAMANGALA,
BENGALURU - 560 095.

...RESPONDENTS

(BY SRI. M. THIRUMALES, ADVOCATE)

THIS WP IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO QUASH THE ORDER
DATED 29.03.2024 (ANNEXURE-E) BEARING DIN
ITBA/AST/F/148A/2023-24/1063630745(1) PASSED BY THE
R-2 UNDER SECTION 148A(d) OF THE IT ACT FOR THE AY
2020-21 AND ETC.,

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

ORDER

The petitioner has called in question the validity of
the order at Annexure-'E' passed under Section 148A (d)
of the Income Tax Act, 1961 (for short 'the Act') as well as
the notice under Section 148 of the Act at Annexure-'F'
and the notices at Annexures-C and G.



2. It is the case made out by the learned counsel appearing on behalf of the petitioner that the notice under Section 148A (b) of the Act has been issued in the name of M/s. Allsight Software India Private Limited by notice dated 28.02.2024 relating to the assessment year 2020-21. While the said entity has ceased to exist by virtue of confirmation of the order of scheme of amalgamation dated 28.10.2019 showing the appointed date from which the scheme would be effective as 01.04.2019. Accordingly, reliance is placed on the order of the Apex Court in the case of ***Principal Commissioner of Income Tax, New Delhi v. Maruti Suzuki India Ltd.,*** reported in ***(2019) 107 taxmann.com 375 (SC)***. It is submitted that notice to a non-existing entity is not legally tenable.

3. It is noticed that the notice under Section 148A (b) of the Act is issued on 28.02.2024 with respect to the assessment year 2020-21. The scheme of amalgamation has fixed the appointed date as 01.04.2019 and



accordingly after such date, the entity to which notice is issued is deemed not to be in existence. If that were to be so, issuance of notice to M/s. Allsight Software India Pvt. Ltd., requires to be set aside on such sole ground of entity not being in existence on the relevant date of issuance of notice.

4. The Court has also taken note of the submission made on behalf of the petitioner that by virtue of the scheme of amalgamation, there would be a transfer of liability and even otherwise returns have been filed as regards the new entity, taking note of the income of M/s. Allsight Software India Pvt. Ltd., as well, and accordingly there no prejudice is caused.

5. It is further submitted that as regards such income of M/s. Allsight Software India Pvt. Ltd., return filed in the name of the petitioner has also been the subject matter for consideration as is evidenced in the assessment order at Annexure-'B'.



6. Accordingly, the notices under Section 148A (b) at Annexures-'C' and 'G' are set aside and consequently, the notice at Annexure-'F' as well as the order at Annexure-'E' are set aside.

7. The authorities may examine contentions raised on merits as well, including that the income of M/s. Allsight Software India Pvt. Ltd., which has been subsequently declared in the return of income filed in the name of the petitioner after approval of the scheme of amalgamation and that assessment orders have already been passed.

8. If that were to be so, prima-facie question of initiating further proceedings does not arise. However, liberty is reserved to the department as to take necessary action as is permissible in law, if circumstances are so made out as regards the subject matter of notice under Section 148A (b) of the Act as is permissible in law.



9. Accordingly, petition is ***disposed off***.

**Sd/-
JUDGE**

MCR