



CNR: KAHC010687862026

NC: 2026:KHC:55626
WP No. 31229 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 6TH DAY OF OCTOBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 31229 OF 2026 (T-IT)

BETWEEN:

OBEDULLA A
S/O AYUB P S
AGED ABOUT 33 YEARS
NON EXECUIVE DIRECTOR
M/S ATTICA GOLD PRIVATE LIMITED
R/AT NO. 17, FLAT NO. T-3
MARIYAM APARTMENT
CLINE ROAD. COOKE TOWN
FRASER TOWN
BENGALURU 560 005

...PETITIONER

(BY SRI. MOHAMMED TAHIR, ADVOCATE)

AND:

Digitally
signed by
VANAMALA
N
Location:
HIGH
COURT OF
KARNATAKA

1. UNION OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
NORTH BLOCK
NEW DELHI 110 001
REPRESENTED BY ITS SECRETARY
2. CENTRAL BOARD OF DIRECT TAXES
NORTH BLOCK
NEW DELHI 110 001
REPRESENTED BY ITS CHAIRMAN



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3. THE PRINCIPAL DIRECTOR
OF INCOME TAX
CENTRAL REVENUE BUILDING
NO.1, QUEENS ROAD
VASANTH NAGAR
BENGALURU 560 001
4. ADDITIONAL DIRECTOR OF
INCOME TAX, UNIT 1
ROOM NO. 512, 5TH FLOOR
UNITY BUILDING ANNEXE
P KALINGA ROAD (MISSION ROAD)
BENGALURU 560 027
5. DEPUTY DIRECTOR OF INCOME TAX
UNIT 1(4) CENTRAL REVENUE BUILDING
NO.1 QUEENS ROD
BENGALURU 560 001
6. DEPUTY DIRECOR OF INCOME TAX
UNIT-2, ALBUQUE HOUSE
PANDESHWAR MANGALURU 575001
7. DEPUTY DIRECTOR OF INCOME TAX
UNIT 2(2) CENTRAL REVENUE BUILDING
NO.1, QUEENS ROAD
BENGALURU 560 001
8. ASSISTANT COMMISSIONER
OF INCOME TAX
BENAMI PROHIBITION UNIT
CENTRAL REVENUE BUILDING
NO.1, QUEENS ROAD
VASANTH NAGAR
BENGALURU 560 001



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9. ASSISTANT DIRECTOR
OF INCOME TAX
UNIT-1(3) AAYAKAR KAARYAALAY
121, M G ROAD, NUNGAMAKKAM
CHENNAI 600034
10. DEPUTY DIRECTOR OF
INCOME TAX, UNIT 1
ALBUQUERQUE HOUSE
PANDESHWAR MANGALURU 575001
11. ASSISTANT DIRECTOR OF INCOME TAX
UNIT-1, ALBUQUERQUE HOUSE
PANDESHWAR
MANGALURU 575001

...RESPONDENTS

(BY SRI. ARAVIND KAMATH, ASG A/W

SRI. Y. V. RAVIRAJ AND SRI. M. DILIP, ADVOCATES)

THIS WP IS FILED UNDER ARTICLES 226 & 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH, IN SO FAR AS THEY CONCERN THE PETITIONER, THE WARRANTS OF AUTHORISATION UNDER SECTION 247 OF THE INCOME-TAX ACT, 2025 NOS. KAR00034, KAR00039, KAR00047 (EACH DATED 24.09.2026) AND KAR00051 (DATED 25.09.2026), THE SEARCHES CARRIED OUT UNDER THEM AT (I) NO.408, GENESIS GRANDE, BENSON TOWN, BENGALURU (II) 8/6, BHARATHI NAGAR, T. NAGAR, CHENNAI (III) PRINCE VILLA (SA MANZIL), HULIYAR ROAD, HIRIYUR AND (IV)



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NO. 101, NANDA DEEP, KUMARA PARK, BENGALURU, AND THE ORDERS UNDER SECTION 247(4)(B) SERVED ON 25.09.2026 AND 26.09.2026, TOGETHER WITH THE PANCHANAMAS AT ANNEXURES C TO F; B) DECLARE THAT THE SAID SEARCHES AND SEIZURES WERE CARRIED OUT WITHOUT AUTHORITY OF LAW AND IN VIOLATION OF SECTION 247 OF THE INCOME-TAX ACT, 2025, THE INCOME-TAX RULES AND ARTICLES 14, 19(1)(G), 21 AND 300A OF THE CONSTITUTION OF INDIA, AND THAT NO ACTION ADVERSE TO THE PETITIONER CAN BE FOUNDED ON THEM; C) QUASH THE SUMMONS DATED 25.09.2026 (F.NO. KAR/2026-27/246/U1) AND 29.09.2026 (F.NO. KAR/2026-27/247/U1/AGPL/00026) ISSUED TO THE PETITIONER, AND THE SUMMONS ISSUED TO HIM THEREAFTER AT ANNEXURE – G H & K, AND DECLARE THAT A SUMMONS UNDER SECTION 246 OF THE INCOME-TAX ACT, 2025 MAY NOT BE ISSUED IN OMNIBUS TERMS, WITHOUT DISCLOSING THE PROCEEDING OR THE GROUND FOR THE INQUIRY, AND CANNOT BE USED TO REQUIRE A PERSON TO REMAIN AT PREMISES; D) DIRECT RESPONDENTS NOS. 1 TO 4 TO PRODUCE BEFORE THIS HONBLE COURT, IN SEALED COVER, (I) THE SATISFACTION AND REASONS RECORDED UNDER SECTION 247(1) FOR EACH WARRANT, AND THE MATERIAL ON WHICH THEY WERE FOUNDED, INCLUDING ANY INFORMATION RECEIVED FROM THE DIRECTORATE OF ENFORCEMENT OR THE DGGI (II)



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THE ORDER OR NOTIFICATION EMPOWERING THE ISSUING AUTHORITY (III) THE REASONS RECORDED FOR ANY INQUIRY UNDER SECTION 246 AND (IV) ANY SUMMONS ISSUED TO THE PETITIONER BEFORE 24.09.2026; E) DIRECTING THAT ANY FURTHER EXAMINATION OF THE PETITIONER UNDER SECTION 246 BE CONDUCTED ONLY AFTER NOT LESS THAN THREE CLEAR DAYS WRITTEN NOTICE SPECIFYING THE PROCEEDING, THE DOCUMENTS REQUIRED AND THE GROUND FOR THE INQUIRY, AT THE OFFICE OF THE SUMMONING OFFICER AND NOT AT THE PREMISES OF THE COMPANY, BETWEEN 10.00 AM AND 06.00 PM WITH PROPER BREAKS, WITH A RECORD OF THE TIMES OF ARRIVAL, EXAMINATION AND DEPARTURE, A COPY OF ANY STATEMENT RECORDED FURNISHED TO THE PETITIONER, VIDEO-RECORDING OF THE EXAMINATION, AND COUNSEL OF THE PETITIONER PERMITTED TO BE WITHIN SIGHT THOUGH NOT HEARING, AND THAT THE PETITIONER BE PERMITTED TO PRODUCE DOCUMENTS THROUGH AN AUTHORISED REPRESENTATIVE; F) ISSUE A WRIT OF MANDAMUS OR PROHIBITION RESTRAINING THE RESPONDENTS FROM INITIATING ANY PROCEEDING FOR PENALTY UNDER SECTION 465(1) OF THE INCOME-TAX ACT, 2025 OR ANY PROSECUTION AGAINST THE PETITIONER FOR NON-ATTENDANCE ON 30/09/2026, AND FROM TAKING ANY COERCIVE ACTION AGAINST HIM, FOUNDED ON THE IMPUGNED



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WARRANTS, SEARCHES AND SUMMONSES; G) DIRECT THAT THE ARTICLES, DOCUMENTS AND DIGITAL DEVICES SEIZED, RESTRAINED OR IMAGED BE KEPT SEALED IN THE CUSTODY OF THE RESPONDENTS, THAT NO DATA BE ACCESSED, EXTRACTED OR EXAMINED WITHOUT LEAVE OF THIS HON'BLE COURT AND NOTICE TO THE PETITIONER, AND THAT THE PROHIBITORY ORDERS UNDER SECTION 247(4)(B) NOT BE EXTENDED; H) DIRECT THAT THE STATEMENTS RECORDED UNDER SECTION 247(6) SH. KARTHIC SRIRAMACHANDRAN, SH. PANDIAN JAYARAMAN, SH. JAVEED KHAN, MR. AYUB MOHAMMAD SALMAN AND SMT. RENUKA NOT BE RELIED ON AGAINST THE PETITIONER WITHOUT FURNISHING COPIES TO HIM AND AN OPPORTUNITY TO CROSS-EXAMINE THE DEPONENTS, AND DIRECT THE RESPONDENTS TO FURNISH COMPLETE PAGE-WISE INVENTORIES, THE MAHAZARNAMAS AND COPIES OF EVERYTHING SEIZED.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD



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ORAL ORDER

The petitioner, who asserts is an Additional Director of a Company which is subject to search and seizure under Section 247 of the Income Tax Act, 1961 [for short, '*the IT Act*'], has called in question the authorization to conducting such search. Mr. Mohammed Tahir, the learned counsel for the petitioner seeking to elaborate on the petitioner's grievance with the authorization to conduct search and seizure under Section 247 of the IT Act, seeks interim protection for the petitioner stating that this Court may permit the petitioner, who has been issued with summons on 26.09.2026, 29.09.2026 and 30.09.2026, to appear in response thereto within a reasonable time.

2. On the petitioner's grievance with the authorization issued, the learned counsel submits that the authorization could have been only if the



summons was issued to the petitioner and if he failed to respond and if there was reasons to believe that the petitioner is in possession of any asset that is the subject matter of pending proceedings under the IT Act or the other Acts mentioned in Section 247(1)(b) of the IT Act. The learned Counsel's reliance on his reading of the Section in its material part is as under.

“247(1)(a) any person to whom a summons under section 131(1) or a notice under section 142(1) of the Income-tax Act, 1961 (43 of 1961) or summons under section 246(1) or a notice under section 268(1) of this Act,

I. was issued to produce, or cause to be produced, any books of account or other documents, or any information in electronic form or on a computer system, has omitted or failed to produce, or cause to be produced, such books of account or other documents or such information as required by such summons or notice; or



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II. has been issued or might be issued, will not, or would not, produce or cause to be produced, any books of account or other documents, or any information in electronic form or on a computer system which will be useful for, or relevant to, any proceedings under the Income-tax Act, 1961 (43 of 1961) or this Act; or

(b) any person is in possession of any asset or information in relation to any asset and such asset represents either wholly or partly, income or property which has not been, or would not be, disclosed, for the purposes of the Income-tax Act, 1961 or the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 or this Act.”

3. Mr. Arvind Kamath, the learned Additional Solicitor General, submits that the search and seizure is on M/s. Attica Gold Private Limited and even according to the petitioner, he is only an Additional Director, that if the search is against a Company and if there could be any grievance, that



grievance must be canvassed by the Company and not by an Additional Director as he cannot have a personal cause. The learned Additional Solicitor General also proposes to refute the reading of the provisions by Mr. Mohammed Tahir.

4. This Court, apart from the reading of Section 247(1) of the IT Act, opines that there is considerable force in the submissions by Mr. Arvind Kamath. If any person could have a grievance with the search and seizure or the manner of authorization which could be canvassed to invoke this Court's jurisdiction, it has to be by the affected person, and the petitioner cannot be such a person. When queried on the petitioner being given some time, Mr. Arvind Kamath, on instructions, submits that if the petitioner wants reasonable time and if the petitioner could state before this Court, the Authorities will treat the recent summons as a summons to appear on such date. Mr. Mohammed



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Tahir submits that he will appear any day after seven [7] days from today, and Mr. Arvind Kamath, again on instructions, submits that the petitioner could appear on 14.10.2026 in response to the last of the summons dated 30.09.2026. In the light of the afore, the following.

ORDER

The petition stands disposed of permitting the petitioner to appear in response to the summons dated 30.09.2026 [*as per Annexure – L*] with the concerned on **14.10.2026** at **11:00 a.m.** observing that if there is any failure, it shall be open to the Authorities to take every such measure as may be permissible in law.

Sd/-
(B M SHYAM PRASAD)
JUDGE

RB List No.: 2 Sl No.: 35