NC: 2026:KHC:11286
WP No. 3890 of 2026

HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 3890 OF 2026 (T-IT)

BETWEEN:

1. SYED ALEEMULLAH
   PROPRIETOR: S A BUILDERS,
   NO. 13/14, 7TH CROSS,
   ALEEM STREET, PANDURANG NAGAR,
   BANNERGHATTA ROAD,
   BANGALORE - 560 076
   PAN: ABOPA2618K

... PETITIONER

(BY SRI. RAVI SHANKAR S V., ADVOCATE)

AND:

1. ASSISTANT COMMISSIONER OF INCOME TAX
   CIRCLE - 4(3)(1),
   BMTC BUILDING, KORAMANGALA,
   BANGALORE - 560 095

2. INCOME TAX OFFICER,
   WARD 4(3)(1),
   BMTC BUILDING, KORAMANGALA,
   BANGALORE - 560 095

... RESPONDENTS

(BY SRI. E.I. SANMATHI., ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASHING THE ORDER PASSED UNDER SECTION 144 R.W.S 147 R.W.S 143(3), OF THE ACT, DATED 29/09/2019 WITHOUT DIN PASSED BY THE RESPONDENT NO.1 FOR THE ASSESSMENT YEAR 2013-14 HEREIN MARKED AS ANNEXURE-A AND ETC.

THIS PETITION COMING ON FOR FRESH MATTERS LIST THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

Petitioner has called in question the correctness of the order passed under Sections 144, 147, 143(3) of the Income Tax Act, 1961 (for short 'the Act') dated 29.09.2019.

2. Petitioner submits that the respondent - Authorities had passed an assessment order pursuant to reopening of proceedings by issuing notice under Section 148 of the Act for the assessment year 2013-14. It is submitted that no return was filed in response to notice under Section 148 of the Act despite reminders. Petitioner further submits that non-response by way of filing of return is due to bona fide reasons.

3. It is made out from the assessment order that a speaking reply was communicated to the assessee rejecting his application for providing reason. It is submitted by the petitioner that he was under the impression that deduction under Section 80-IB(10) of the Act was available and under such mistaken notion, did not effectively participate in the proceedings.

4. Sri. E. I. Sanmathi, learned counsel submits that the petitioner has been negligent in the conduct of proceedings insofar as no return in response to notice under Section 148 has been filed. Petitioner also submits that though W.P.No.19964/2021 was filed with respect to the assessment year 2012-13, however during the said period the petitioner ought to have mounted a challenge with respect to the present impugned order which by oversight was not made.

5. In light of the assertion of deduction under Section 80-IB(10) of the Act, it would be appropriate to

afford an opportunity to the petitioner to participate in the proceedings.

6. Accordingly, the order at Annexure-A is set aside. The matter is remitted to the stage of filing of return in response to the notice under Section 148 of the Act. Petitioner is put on terms by directing the petitioner to pay 15% of the tax demand, which payment is subject to orders to be passed in the proceedings. All contentions are kept open.

7. In light of the above, petition is ***disposed of***.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP