IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 5761 OF 2026 (T-IT)

BETWEEN:

MR. JOSEPH JOHN LOUIS
SON 0F SRI. JOSEPH,
AGED ABOUT 54 YEARS,
RESIDING AT NO.99, 2ND MAIN ROAD,
DEFENCE COLONY, INDIRANAGAR,
BANGALORE - 560 038,
KARNATAKA, INDIA.

...PETITIONER

(BY SRI. AVINASH MALLYA U., ADVOCATE)

AND:

ASSESSMENT UNIT
INCOME TAX DEPARTMENT,
REP. BY ADDL./JOINT/DEPUTY/ASSISTANT
COMMISSIONER OF INCOME TAX/
INCOME TAX OFFICER,
INCOME TAX DEPARTMENT,
MINISTRY OF FINANCE,
ROOM NO.401, 2ND FLOOR, E-RAMP,
JAWAHARLAL NEHRU STADIUM,
DELHI - 110 003,
INDIA.

...RESPONDENT

(BY SRI. Y.V. RAVIRAJ, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH THE ASSESSMENT ORDER PASSED BY THE RESPONDENT NO.1

UNDER SECTION 144 READ WITH SECTION 144B OF THE INCOME TAX ACT, 1961 (HEREINAFTER REFERRED TO AS "THE ACT") DATED 31.12.2025 FOR THE IMPUGNED ASSESSMENT YEAR 2024-25 BEARING DIN AND NOTICE NO.ITBA/AST/S/144/2025-26/1084252760(1) IS ENCLOSED AND MARKED AS ANNEXURE - A1 AND ETC.

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

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

ORAL ORDER

The petitioner has called in question the validity of the assessment order at Annexure-A1, computation sheet at Annexure-A2 and demand notice at Annexure-A3.

2. It is the case of the petitioner that the final show-cause notice came to be issued on 10.12.2025, providing time for response until 15.12.2025 at 15.53 hours. It submitted that in light of insufficient time, petitioner was not able to take appropriate stand.

3. It is further submitted that insofar as the time to be granted for response to a show-cause notice relating

to assessment proceedings, the Standard Operating Procedure (SOP) applicable at clause N.1.3 provides that response time for show-cause notice ought to be 7 days.

4. In light of the time being granted less than 7 days, it could be observed that the lack of sufficient time being afforded is to be construed as violation of principles of natural justice, apart from the stipulation of time to be granted under the applicable SOP.

5. It is further submitted that in fact when notice under Section 142(1) of the Income Tax Act, 1961 (for short 'the Act') was issued on 05.12.2025 with fixing date of compliance as 08.12.2025, petitioner had sought for an adjournment which however appears not to have been taken note of.

6. Accordingly, the assessment order at Annexure-A1, computation sheet at Annexure-A2 and consequential demand notice at Annexure-A3 are set aside. Matter is

remitted to the stage of reply to notice issued under Section 142(1) of the Act.

Accordingly, petition is ***disposed of***.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

MCR