HC-KAR

NC: 2026:KHC:11928
WP No. 6271 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 26TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 6271 OF 2026 (T-IT)

BETWEEN:

1. SHRI MUDDANAPALYA NARAYANASWAMY
KIRAN KUMAR,
S/O SHRI NARAYANASWAMY,
AGED ABOUT 31 YEARS,
RESIDING AT NO. F-582,
12TH CROSS, 1ST STAGE,
MAGADI MAIN ROAD, BHARATHNAGAR,
VISHWANEEDAM POST,
BANGALORE - 560 091

... PETITIONER

(BY SRI. SANDEEPANI A. NEGLUR., ADVOCATE)

AND:

1. THE ASSESSMENT UNIT,
NATIONAL FACELESS ASSESSMENT CENTRE,
INCOME TAX DEPARTMENT,
2ND FLOOR, JAWAHARLAL NEHRU STADIUM,
NEW DELHI - 110 003

2. THE ASSESSMENT UNIT/VERIFICATION UNIT/
TECHNICAL UNIT/REVIEW UNIT,
NATIONAL FACELESS ASSESSMENT CENTRE,
INCOME TAX DEPARTMENT,

2ND FLOOR, JAWAHARLAL NEHRU STADIUM,
NEW DELHI - 110 003

3. INCOME-TAX OFFICER,
WARD 6(2)(5), BANGALORE,
BMTC BUILDING, 80 FEET ROAD,
6TH BLOCK, NEAR KHB GAMES VILLAGE,
KORAMANGALA,
BANGALORE - 560 095

4. COMMISSIONER OF INCOME-TAX (APPEALS),
NATIONAL FACELESS APPEAL CENTRE,
INCOME TAX DEPARTMENT,
ROOM NO. 245-A, NORTH BLOCK,
NEW DELHI - 110 001

… RESPONDENTS

(BY SRI. DILIP., ADVOCATE)

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THIS W.P. IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO I. QUASHING THE IMPUGNED ASSESSMENT ORDER DATED 02.01.2026 BEARING DIN NO. ITBA/AST/S/144/2025-26/1084370272(1) PASSED BY THE 1ST RESPONDENT UNDER SECTION 144 R.W.S 250 READ WITH SECTION 144B OF THE INCOME-TAX ACT, 1961, FOR THE ASSESSMENT YEAR 2017-18 (ANNEXURE-A) 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

Petitioner is seeking for setting aside of the assessment order for the assessment year 2017-18 at Annexure-A; computation sheet at Annexure-A1; demand notice at Annexures-A2 and penalty notices at Annexures-B, B1, B2, and B3.

2. It is the case of the petitioner that the show cause notice dated 19.12.2025 at Annexure-Q was issued with a response required to be filed by 11.00 hours of 24.12.2025. It is submitted that under the faceless scheme, in terms of the SOP applicable relating to issuance of notice and time for response, the assessee is to be provided with a minimum time period of 7 days to respond to the show cause notice. Accordingly, it is submitted that the impugned show cause notice which gave less than 7 days time to respond, is in violation of the applicable SOP and on the said ground, the impugned proceedings are required to be set aside.

3. Reliance is placed on the order passed in W.P. No. 12923/2023 wherein this Court has reiterated the adherence to the timeline as specified in the SOP in Clause N.1.3.

4. Sri. Dilip M, learned counsel is unable to controvert the assertion made regarding Annexure-Q show cause notice not being in compliance with the applicable SOP.

5. In light of the time limit afforded at Annexure-Q being within 7 days and being in violation of the applicable SOP at Clause N.1.3 which requires that atleast 7 days' time must be given for the purpose of making out a response, on such sole ground and that such violation would amount to violation of principles of natural justice, the consequential proceedings including assessment orders are required to be set aside.

6. Accordingly, the assessment order at Annexure-A; computation sheet at Annexure-A1; demand notice at

Annexures-A2 and penalty notices at Annexure-B, B1, B2, and B3, are set aside. The matter is remitted to the stage of show cause notice dated 19.12.2025. The petitioner is at liberty to make out reply to the same. All contentions are kept open.

7. In light of the above discussion, petition is ***allowed.***

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP