



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 7307 OF 2026 (T-IT)

BETWEEN:

SHRI SATHYA
AGED ABOUT 65 YEARS
S/O. RAMEGOWDA, GUNGRAL,
CHATRA KOPPALU, KALLUR,
NAGANAHALLY POST, YELWALA HOBLI,
MYSORE DISTRICT - 571 130.

...PETITIONER

(BY SRI. PRAKASH D., ADVOCATE)

AND:

1. NATIONAL FACELESS ASSESSMENT CENTRE,
INCOME TAX DEPARTMENT
GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
NEW DELHI - 110 001.
2. THE INCOME TAX OFFICER
WARD 1(1), MYSORE,
REAC MYSORE, MYSORE 570 008.

...RESPONDENTS

(BY SMT. ROOPA., ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASHING THE IMPUGNED PENALTY ORDER NO.DIN ITBA/PNL/F/270A/2024-25/1066922221(1) DATED 23.07.2024 BY RESPONDENT NO.1 AT ANNEXURE - E.

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

Digitally signed
by VIJAYA P
Location: HIGH
COURT OF
KARNATAKA



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

ORAL ORDER

Petitioner has called in question the correctness of the penalty order at Annexure-E.

2. The order at Annexure-E is an order that is passed ex-parte insofar as though at the initial stage, the assessee filed reply, however for the subsequent show cause notice dated 10.04.2024, the petitioner had not taken the benefit of personal hearing.

3. It is the case of the petitioner that due to bonafide lapse, the petitioner could not participate in the subsequent proceedings and accordingly, petitioner seeks for setting aside of the order and remitting the matter for fresh consideration from the stage of reply to the show cause notice dated 10.04.2024.

4. Perused the order. It is noticed that for the show cause notice dated 10.04.2024 there has been reply however, the petitioner has not availed of opportunity of



personal hearing. It would meet the ends of justice by setting aside the order at Annexure-E and permitting the petitioner to make out reply to the show cause notice dated 10.04.2024.

5. Accordingly, the order at Annexure-E is set aside. The matter is remitted to the stage of reply to the show cause notice dated 10.04.2024. In light of setting aside of the order at Annexure-E, the notice of demand at Annexure-F also would stand set aside. In light of setting aside of the orders, the respondent - Revenue to take necessary steps to recall the attachment instructions to the petitioner's Banker forthwith. All contentions are kept open.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP