NC: 2026:KHC:16756
WP No. 8011 of 2026

HC-KAR

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. 8011 OF 2026 (T-IT)

BETWEEN:

1. LNR PUBLIC SCHOOL TRUST
   REPRESENTED BY ITS FOUNDER TRUSTEE,
   SRI. LAKSHMINARAYANA RAJU,
   S/O MUNIRAJU,
   AGED ABOUT 54 YEARS,
   OFFICE AT RAMOHALLI,
   KENGERI HOBLI,
   BANGALORE-560 076.

... PETITIONER

(BY SRI. PRATIBHA VASANTRAO RAJESHWARKAR., ADVOCATE)

AND:

1. ASSESSMENT UNIT,
   INCOME TAX DEPARTMENT,
   REP. BY ADDITIONAL/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.

2. THE INCOME TAX OFFICER,
WARD 3(2)(1), BMTC BUILDING,
80 FEET ROAD, 6TH BLOCK,
NEAR KHB GAMES VILLAGE, KORAMANGALA,
BENGALURU-560 095.

... RESPONDENTS

(BY SRI. THIRUMALESH, ADVOCATE AND
SMT. ROOPA, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO A. ISSUE A WRIT OF CERTIORARI OR A DIRECTION IN THE NATURE OF WRIT OF CERTIORARI QUASHING THE ASSESSMENT ORDER PASSED BY THE RESPONDENT NO.1 UNDER SECTION 144 RWS 144B OF THE ACT DATED 25.09.2022 BEARING DIN NO. ITBA/AST/S/144/2022-23/1045932083(1), 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

Learned Counsel Smt.Roopa accepts notice for the respondents.

2. The petitioner has challenged the assessment order passed by the respondent no.1 at Annexure-A1, demand notice at Annexure-A2, computation sheet at Annexure-A3, rectification order at Annexure-A4, penalty

order at Annexure-A5, computation sheet at Annexure-A6, demand notice at Annexure-A7, penalty order at Annexure-A8, computation sheet at Annexure-A9 and Demand notice at Annexure-A10.

3. It is the case of the petitioner that the assessment order passed is an exparte order. It is further submitted that in light of lapse on the part of the Auditor who had passed away, the petitioner was not aware of the proceedings and hence could not reply to the show-cause notice.

4. It is further submitted that the petitioner-assessee is a Trust and carrying on charitable activity and accordingly, petitioner seeks for setting aside of the assessment order and granting opportunity for reply to the show-cause notice.

5. Perused the order at Annexure-A1.

6. The Assessing Authority has taken note of non-reply to the notice by the petitioner though notice was

served and has proceeded to complete the assessment proceedings on the basis of information available.

7. Taking note of the lapse of the petitioner which the petitioner submits is due to lapse on the part of his Auditor, it would serve the interest of justice by setting aside the assessment order at Annexure-A1 and remitting the matter back to the stage of reply to show-cause notice dated 25.09.2022. Consequently, Annexure-A1 to A10 are set aside. All contentions are kept open.

8. In light of setting aside of the assessment order, attachment of bank account by the respondent authority to be rescinded forthwith.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

NP