



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 29TH DAY OF OCTOBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 10809 OF 2022 (T-IT)

BETWEEN:

THIMMALAPURA CHANDERAI AH RAVI,
SON OF CHANDRAIAH T M,
AGED ABOUT 48 YEARS,
NO.974/2B, NAGARAJAPPA SRINILAYA,
BEHIND KEB POWER STATION,
GOVINDAPURA, TIPTUR,
TUMKUR DISTRICT-572 201.

...PETITIONER

(BY SRI SHREEHARI KUTSA, ADVOCATE)

AND:

1. NATIONAL E-ASSESSMENT CENTRE,
REP. BY PRINCIPAL CHIEF COMMISSIONER
OF INCOME TAX (NEAC),
ROOM NO.401, 2ND FLOOR, E RAMP,
JAWARHARLAL, NEHRU STADIUM,
DELHI-110 003.
2. INCOME TAX OFFICER,
WARD 1, TIPTUR,
JAYADEVA COMPLEX,
TIPTUR, TUMKUR DISTRICT-572 201.

...RESPONDENTS

(BY SRI M DILIP, SRI RAVIRAJ.Y.V & SRI CHETHAN.B, ADVOCATES FOR
R-1 & R-2)

THIS WP FILED UNDER ARTICLES 226 AND 227 OF THE
CONSTITUTION OF INDIA PRAYING TO QUASH THE NOTICE U/S 148 OF
THE INCOME TAX ACT, 1961 DATED 29.03.2021 ISSUED BY THE R-2 FOR
THE ASSESSMENT YEAR 2017-18 WHICH BEARS THE DIN VIZ.,
ITBA/AST/S/148/2020-21/10318658221(1) WHICH IS ENCLOSED AS
ANNEXURE-A ETC.



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

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

ORAL ORDER

1. In this petition, petitioner seeks the following reliefs:

"WHEREFORE THE PETITIONER MOST RESPECTFULLY PRAYS BEFORE THIS HON'BLE COURT AS UNDER-

a. Issue a Writ of Certiorari or direction in the nature of writ of certiorari quashing the notice under section 148 of the Income Tax Act, 1961 dated 29/03/2021 issued by the Respondent No. 2 for the Assessment Year 2017-18 which bears the DIN viz., ITBA/AST/S/148/2020-21/1031865821(1) which is enclosed as Annexure A.

b. Issue a Writ of Certiorari or direction in the nature of writ of certiorari quashing the order of assessment under section 147 r.w.s.144B of the Income Tax Act. 1961 dated 30/03/2022 issued by the Respondent No. 1 for the Assessment Year 2017-18 which bears the DIN viz., ITBA/AST/S/147/2021-22/1042029380(1) which is enclosed as Annexure B.

c. Issue a Writ of Certiorari or direction in the nature of writ of certiorari quashing the notice of demand under section 156 of the Income Tax Act, 1961 dated 30/03/2022 issued by the Respondent No. 1 for the Assessment Year 2017-18 which bears the DIN viz., ITBA/AST/S/156/2021-22/1042029392(1) which is enclosed as Annexure C.

d. And pass such other orders as this Hon'ble Court deems fit and proper in the interest of justice and equity."



2. Heard learned counsel for the petitioner, learned counsel for respondents and perused the material on record.

3. A perusal of the material on record will indicate that the petitioner having not submitted his reply to the notice under Section 148 of IT Act, 1961, dated 29.03.2021, the 1st respondent proceeded to pass the impugned order at Annexure-B dated 30.03.2022 under Section 147 r/w sections 144 and 144 B of IT Act, 1961, followed by demand notice dated 30.3.2022, aggrieved by which, the petitioner is before this Court by way of present petition, *inter alia* contending that the inability and omission on the part of the petitioner to submit reply to the notice under section 148 of IT Act, 1961, was due to bonafide reasons, unavoidable circumstances and sufficient cause. It is submitted that, if one more opportunity is provided to the petitioner by setting aside the impugned orders and notices, the petitioner would submit the reply and respondent may be directed to proceed further in accordance with law.

4. *Per contra*, learned counsel for the respondents submits that there is no merit in the petition and the same is liable to be dismissed.



5. A perusal of the impugned order will indicate that it is an undisputed fact that petitioner has not submitted reply / response along with documents to Section 148 of IT Act, 1961 notice. Under these circumstances, in view of the specific assertion on the part of the petitioner that his inability and omission to submit a reply along with documents to the notice was due to bonafide reasons, unavoidable circumstances and sufficient cause and if one more opportunity is granted, petitioner would submit reply along with documents, I deem it just and appropriate to set aside the impugned orders at Annexure – B dated 30.03.2022 passed by 1st respondent under Section 147 r/w section 144 and 144B of the Income Tax Act and subsequent notice / orders, etc., and remit the matter back to the respondent for reconsideration afresh from the stage of submitting of reply by the petitioner to the notice and to proceed further in accordance with law.

6. In the result, pass the following:

ORDER

- (i) The petition is hereby allowed.



(ii) Impugned notices / orders at Annexures B dated 30.03.2022 passed by the 1st respondent and consequent notice dated 30.03.2022 at Annexure-C are hereby set aside.

(iii) Matter is remitted back to the 1st respondent for reconsideration afresh in accordance with law from the stage of submitting of reply to the Show Cause Notice under Section 148 of the IT Act dated 29.03.2021.

(iv) Liberty is reserved in favour of the petitioner to submit additional pleadings, documents, etc., to the 1st respondent, who shall consider the same and provide sufficient and reasonable opportunity and proceed further in accordance with law.

(v) All rival contentions on all aspects of the matter, including the aspect of limitation are kept open and no opinion is expressed on the same.

Sd/-
(S.R.KRISHNA KUMAR)
JUDGE