



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28TH DAY OF OCTOBER, 2025

BEFORE

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

WRIT PETITION NO. 12217 OF 2024 (T-IT)

BETWEEN:

TALLAM RAJAN STRUCTURES
NO.5 SHILPA SUNSHINE,
27TH CROSS, 6TH MAIN ROAD,
JAYANAGAR 3RD BLOCK,
BANGALORE – 560 011
PAN: AAQFT 6891E

A PARTNERSHIP FIRM FORMED UNDER THE
PARTNERSHIP ACT 1932
REPRESENTED BY ITS MANAGING DIRECTOR,
MR. TALLAM R. RAMACHANDRA,
AGED ABOUT 47 YEARS
OCC: BUSINESS
RESIDING AT NO.701,
"SHILP LAKSH", 6TH MAIN ROAD,
J P NAGAR 3RD PHASE,
BANGALORE – 560 078

...PETITIONER

(BY SRI. ANKUR P.D. AND
SRI. BALACHANDRAN B. S., ADVOCATES)

AND:

1. ASSESSMENT UNIT
INCOME TAX DEPARTMENT,
MINISTRY OF FINANCE
GOVERNMENT OF INDIA
NORTH BLOCK
NEW DELHI – 110 001

Digitally signed
by CHANDANA
B M

Location: High
Court of
Karnataka



2. DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE 7(1)(1), BMTC BUILDING,
80 FT ROAD, 6TH BLOCK,
NEAR KHB GAMES VILLAGE,
KORAMANGALA
BENGALURU – 560 095
3. THE PRINCIPAL COMMISSIONER OF INCOME TAX
BENGALURU-7
BMTC BUILDING, 80 FT ROAD
6TH BLOCK, NEAR KHB GAMES VILLAGE,
KORAMANGALA, BENGALURU – 560 095

...RESPONDENTS

(BY SRI. E.I. SANMATHI, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLE 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ANNEXURE-E - IMPUGNED ASSESSMENT ORDER DATED 28/03/2024 PASSED BY THE R1 UNDER SECTION 143(3) READ WITH SECTION 144B OF THE IT ACT OF THE AY 2022-23 IN DIN AND ORDER NO. ITBA/AST/S/143(3)/2023-24/1063533358(1) AND ETC.,

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

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

ORAL ORDER

In this petition, petitioner seeks for the following reliefs:-

"i. Issue a writ of certiorari or any other writ as the Hon'ble High Court may deem fit and quash the following:

ANNEXURE 'E' Impugned assessment order dated 28.03.2024 passed by the Respondent No.1 under section 143(3) read with section 144B of the IT Act for the AY 2022-23 in DIN & Order No.



*ITBA/AST/S/143(3)/2023-24/
1063533358(1)*

*ANNEXURE 'E1' Impugned computation sheet dated
28.03.2024 passed by the Respondent
No.1 under section 147 read with section
144 of the IT Act for the AY 2022-23 in
DIN & Document No.
ITBA/AST/S/522/2023-24/
1063533659(1)*

*ANNEXURE 'E2' Impugned demand notice dated
28.03.2024 issued by the Respondent
No.1 under section 156 of the IT Act for
the AY 2022-2 in DIN & Notice No.
ITBA/AST/S/156/2023-24/
1063533513(1)*

*ii. Issue any other writ, order or direction to which the
Petitioner is found entitled to in the present facts and
circumstances."*

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

3. In addition to reiterating the various contentions urged in the memorandum of petition and referring to the material on record, learned counsel for the petitioner submits that notice issued by the respondents under Section 142(1) of the Income Tax Act,



1961 (for short, 'IT Act') dated 31.10.2023 was received by petitioner and filed its part replies on 01.12.2023 and 02.12.2023. Thereafter, respondent No.1 issued a detailed Show Cause Notice dated 18.03.2024 granting a short span of two days to the petitioner to furnish its response. Despite the short time, the petitioner filed its response to the show cause notice on 23.03.2024 vide letter dated 21.03.2024. Since the details required were voluminous and required time to collate, the petitioner could not submit the details within the time specified in the notice. The petitioner however provided entire details / evidences required by respondent No.1 in the Show Cause Notice. Subsequently, the Respondent No.1 without issuing any further notice has proceeded to complete the assessment and has passed the impugned assessment order dated 28.03.2024 under section 143(3) r.w.s. 144B of the IT Act before the petitioner could file his full reply to the aforesaid notice. It is submitted by the counsel for the petitioner that the petitioner was not given an opportunity to give full reply to the aforesaid notice which resulted in the impugned order. It is submitted that the inability and omission on the part of the petitioner to submit full reply / response along with documents to



the Section 142(1) notice was due to bonafide reasons, unavoidable circumstances and sufficient cause and as such, if one more opportunity is provided to the petitioner to do so by setting aside the impugned orders and notices, the petitioner would do so and respondents 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 that 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 submitted part reply / response along with documents to Section 142(1) 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 fully along with documents to Section 142(1) 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 order at Annexure – E dated 28.03.2024, passed under Section 143(3) r.w.s. 144B of the Income Tax Act and



subsequent notice / orders, etc., and remit the matter back to respondent No.1 for reconsideration afresh from the stage of submitting of reply by the petitioner to section 142(1) 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 – E, E1 and E2 are hereby set aside.
- (iii) Matter is remitted back to respondent No. 1 for reconsideration afresh in accordance with law from the stage of submitting of reply to the Show Cause Notice under Section 142(1) of the IT Act dated 18.03.2024.
- (iv) Liberty is reserved in favour of the petitioner to submit additional pleadings, documents, etc., to the respondent, who shall consider the same and proceed further in accordance with law.

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