



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 10TH DAY OF NOVEMBER, 2025

BEFORE

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

WRIT PETITION NO. 22987 OF 2022 (T-IT)

BETWEEN:

SRI THAYAPPA BALAKRISHNA
S/O SRI. CHIKKTHAYAPPA
AGED ABOUT 65 YEARS,
#987, 1st BLOCK, 3rd STAGE,
BASAVESHWARA NAGAR,
11th MAIN, 1st BLOCK,
3rd STAGE, BASAVESHWARANAGAR,
BANGALORE – 560 079
PAN: ABDPB4839N

...PETITIONER

(BY SRI. ANNAMALAI S., ADVOCATE)

AND:

1. THE DEPUTY /ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 6(1)(1), BLR
BMTc BUILDING, 80 FEET ROAD,
6th BLOCK, NEAR KHB GAMES VILLAGE,
KORAMANGALA, BENGALURU
KARNATAKA – 560 095
2. THE PRINCIPAL CHIEF COMMISSIONER
OF INCOME TAX, KARNATAKA & GOA,
CR BUILDING, NO.1 QUEEN'S ROAD,
BENGALURU – 560 001

...RESPONDENTS

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

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE
CONSTITUTION OF INDIA PRAYING TO QUASH THE NOTICE
ISSUED UNDER SECTION 148A(B) OF THE ACT DATED 17.03.2022
BEARING DIN AND NOTICE NO.ITBA/AST/F/148A(SCN)/2021-
22/1040945958(1) ISSUED BY THE RESPONDENT NO.1 FOR THE

Digitally signed
by CHANDANA
B M
Location: High
Court of
Karnataka



ASSESSMENT YEAR 2015-16 HEREIN MARKED AS ANNEXURE-A1 AND 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

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

- "i) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the notice issued under section 148A(b) of the Act dated 17.03.2022 bearing DIN & Notice No. ITBA/AST/F/148A(SCN)/2021-22/1040945958(1) issued by the Respondent No.1 for the assessment year 2015-16 herein marked as Annexure - A1.*
- ii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the order dated 29.03.2022 passed under section 148A(d) of the Act bearing DIN & Notice No. ITBA/AST/F/148A/2021-22/1041954496(1) issued by the Respondent No. 1 for the assessment year 2015-16 herein marked as Annexure - A2.*
- iii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the notice dated 29.03.2022 issued under section 148 of the Act bearing DIN & Letter No. ITBA/AST/S/148_1/2021-22/1041954849(1) issued by the Respondent No. 1*



for the assessment year 2015-16 herein marked as Annexure - A3.

iv) 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 parties 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 148A(b) of the Income Tax Act, 1961 (for short, 'IT Act') dated 17.03.2022 was received by petitioner and could not file reply/ documents to the same due to bonafide reasons, unavoidable circumstances and sufficient cause and therefore the said notice as well as all the further notices went un-noticed by the Petitioner and hence he could not file reply/ documents and contest the proceedings. It is submitted that the inability and omission on the part of the petitioner to submit reply / response along with documents to the Section 148A(b) 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 not submitted reply / response along with documents to Section 148A(b) 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 Section 148A(b) 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 – A2 dated 29.03.2022 passed under Section 148A(d) 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 148A(b) 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 A2, A3, F and H 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 148A(b) of the IT Act, dated 17.03.2022 at Annexure-A1.
- (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 proceed further in accordance with law.

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