



IN THE HIGH COURT OF KARNATAKA, AT DHARWAD
DATED THIS THE 27TH DAY OF MARCH, 2026
BEFORE
THE HON'BLE MS. JUSTICE JYOTI M
WRIT PETITION NO. 105405 OF 2022 (T-IT)

BETWEEN:

DR. PRABHAKAR KORE CREDIT
SOUHARDA SAHAKARI NIYAMIT,
NA NA, ANKALI CHIKKODI,
BELAGAVI-591213,
REP. BY ITS GENERAL MANAGER,
SRI. DEVAPPA (DEVENDRA) KAROSHI.

...PETITIONER

(BY SRI.M.V.SHESHACHALA, SR.COUNSEL FOR
SRI. GANGADHAR.J.M. AND SRI.KUSHAL.N.KAMBLE, ADVOCATES)

AND:

1. INCOME TAX OFFICER,
WARD-1, NIPPANI,
NEMCHAND NIDWAS,
OPP. SYNDICATE BANK,
ASHOK NAGAR,
NIPPANI-591237.
2. PRINCIPAL COMMISSIONER OF INCOME TAX,
HUBLI, C.R. BUILDING,
NAVANAGAR,
HUBBALLI-580025.

...RESPONDENTS

(BY SRI.M.THIRUMALESH AND
SMT. ROOPA ANAVEKAR, ADVOCATES)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227
OF THE CONSTITUTION OF INDIA, SEEKING CERTAIN RELIEFS.

THIS WRIT PETITION IS LISTED FOR PRELIMINARY HEARING IN
'B' GROUP, THIS DAY, AN ORDER IS MADE AS UNDER:



ORAL ORDER

Sri.M.V.Sheshachala., Senior counsel on behalf of Sri.Gangadhar.J.M., for the petitioner and Sri.M.Thirumalesh., counsel for the respondents have appeared in person.

2. The petition is filed seeking following reliefs:

- a. Issue a Writ of certiorari to quash the order u/s.263 of IT Act dated 31.03.2022 bearing No.ITBA/REV/F/REV5/2021-2022/1042271465(1) passed by second respondent Annexure-F2 for Assessment year 2017-18.
- b. Issue such other Writ or direction as this Hon'ble Court deem fit to grant in the facts and circumstances of the present case.

3. Heard the counsel for the respective parties. Perused the material on record with due care.

4. The petitioner has approached this Court challenging the revision order dated 31.03.2022 passed by the second respondent under Section 263 of the Income Tax Act, 1961, produced at Annexure-F2.

5. The petitioner contends that a show cause notice dated 28.03.2022 was issued calling upon the petitioner to explain as to why the assessment order should not be revised



under Section 263 of the Act. The said notice was communicated through email, and the petitioner submitted a reply on 29.03.2022. Thereafter, the impugned revision order came to be passed on 31.03.2022.

The petitioner contends that the time granted was extremely short and insufficient to submit a detailed and effective reply. It is therefore urged that the impugned order be set aside and an opportunity be granted to file a comprehensive reply. The said oral submission is taken on record.

6. Upon consideration of the material on record, it is not in dispute that the show cause notice was issued on 28.03.2022, the reply was submitted on 29.03.2022, and the impugned order was passed on 31.03.2022. Thus, the entire exercise has been completed within a span of four days.

In the considered opinion of this Court, such a short duration does not afford a reasonable and adequate opportunity to the petitioner to submit a detailed reply, particularly in proceedings under Section 263 of the Act, which entail serious



civil consequences. The principles of natural justice require that sufficient opportunity be granted.

7. Accordingly, this Court deems it appropriate, in the interest of justice, to permit the petitioner to file an additional reply to the show cause notice dated 28.03.2022. Upon receipt of such a reply, the respondent-authority shall consider the same, afford an opportunity of hearing to the petitioner, and thereafter pass appropriate orders in accordance with law.

ORDER

- i. The writ petition is ***allowed***.
- ii. A writ of certiorari is ***issued***.
- iii. The order dated 31.03.2022 passed by the second respondent under Section 263 of the Income Tax Act, 1961, vide Annexure-F2, is hereby ***quashed***.
- iv. The petitioner is permitted to file an additional reply to the show cause notice dated 28.03.2022 within such time as may be prescribed by the respondent.



- v. Upon receipt of the same, the respondents shall consider the reply, provide an opportunity of hearing, and pass fresh orders in accordance with law.
- vi. No order as to cost

**Sd/-
(JYOTI M)
JUDGE**

MRP
LIST NO.: 1 SL NO.: 57