



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. 101431 OF 2026 (T-IT)

BETWEEN:

VYAVASAYA SEVA SAHAKARI SANGH LTD.,
GOKARNA, A COOPERATIVE SOCIETY
REGISTERED UNDER COOPERATIVE CREDIT
SOCIETY ACT, 1959,
REPRESENTED BY ITS MANAGER,
SRI. K. PRADEEP ACHARYA
S/O GANAPATI I. ACHARYA,
AGED ABOUT 42 YEARS,
OFFICE AT VSS GOKARNA,
CAR STREET MAIN ROAD,
KUMTA, KARNATAKA-581 326.
PAN:AABAV9674K.

... PETITIONER

(BY SRI. S. ANNAMALAI, ADVOCATE)

AND:

1. THE ASSESSMENT UNIT,
NATIONAL FACELESS ASSESSMENT CENTRE,
REP. BY ADDL./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 2, SANTERI KRUPA,
HABBUWADA KAIGA ROAD,



HABBUWADA,
KARWAD-581 306.

... 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.S.Annamalai., counsel for the petitioner and Sri.M.Thirumalesh along with Smt.Roopa Anavekar., counsel for the respondents have appeared in person.

2. Though the petition is listed for preliminary hearing, with consent, it is heard.

3. The Writ Petition is filed seeking the following prayers:

*"i) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the assessment order passed by the Respondent No.1 u/s 144 rws 144B dated 30/08/2022 bearing DIN and Notice No. ITBA/AST/S/144/2022-23/1045068226(1) for the AY 2020-21 herein marked as **Annexure-A1.***



ii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the computation sheet issued by the Respondent No.1 dated 30.08.2022 bearing DIN and Document No.ITBA/AST/S/530/2022-23/1045068314(1) for the AY 2020-21 herein marked as **Annexure-A2**.

iii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the demand notice issued u/s 156 by the Respondent No.1 dated 30.08.2022 bearing DIN and Notice No. ITBA/AST/S/156/2022-23/1045068262(1) for the AY 2020-21 herein marked as **Annexure-A3**.

iv) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty order passed u/s 270A by the Respondent No.1 dated 16/03/2023 bearing DIN No.ITBA/PNL/F/270A/2022-23/1050863415(1) for AY 2020-21 herein marked as **Annexure-A4**.

v) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the computation sheet issued by the Respondent No.1 dated 16.03.2023 bearing DIN and Order No.ITBA/PNL/S/270A/2022-23/1045068718(1) for AY 2020-21 herein marked as **Annexure-A5**.

vi) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the demand notice issued u/s 156 by the Respondent No.1 dated 16/03/2023 bearing DIN and Notice No.ITBA/PNL/S/156/2022-23/1050859005(1) for the AY 2020-21 herein marked as **Annexure-A6**.

vii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty order passed u/s



272A(1)(d) by the Respondent No.2 dated 29/08/2022 bearing DIN No.ITBA/PNL/F/272A(1)(d)/2022-23/1044999260(1) for the AY 2020-21 herein marked as **Annexure-A7.**

viii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the computation sheet issued by the Respondent No.2 dated 29/08/2023 bearing DIN and Order No. ITBA/PNL/S/272A(1)(d)_FL/2021-22/1041757001(1) for the AY 2020-21 herein marked as **Annexure-A8.**

ix) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the demand notice issued u/s 156 by the Respondent No.2 dated 29/08/2022 bearing DIN and Notice No.ITBA/PNL/S/156/2022-23/1044999197(1) for the AY 2020-21 herein marked as **Annexure-A9.**

x) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty notice u/s 270A vide dated 30/08/2022 issued by the Respondent No.1 bearing DIN:ITBA/PNL/S/270A/2022-23/1045068718(1), for the AY 2020-21 herein marked as **Annexure A10.**

xi) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty notice u/s 272A(1)(d) vide dated 27/03/2022 issued by the Respondent No.1 bearing DIN: ITBA/PNL/S/272A(1)(d)_FL/2021-22/1041757001(1), for the AY 2020-21 herein marked as **Annexure A11.**



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

4. Heard the counsel for the petitioner and the counsel for the respondents. Perused the material on record.

5. Counsel for the petitioner, Sri S. Annamalai, submits that in respect of penalty proceedings initiated under Section 272A(1)(d) of the Income Tax Act, 1961, the notices were issued to an incorrect email ID, namely *ankolataluk1515@gmail.com*, which does not belong to the petitioner. It is contended that the petitioner's correct email ID is *vssgokarna@gmail.com*. On account of the notices being sent to the wrong email address, the petitioner did not know of the proceedings and was thereby prevented from submitting a reply. It is further submitted that denial of an opportunity to respond amounts to a violation of principles of natural justice. Hence, the petitioner seeks an opportunity to submit a reply to the notice.

6. *Per contra*, counsel for the respondents, Sri M. Thirumalesh, justifies the action of the Department and submits that sufficient opportunity had been granted to the petitioner. However, the petitioner failed to avail the same. Therefore, it is



contended that the writ petition is devoid of merit and liable to be dismissed.

7. Upon hearing the rival submissions and on careful perusal of the material available on record, this Court finds that the principal grievance of the petitioner is that notices pertaining to the penalty proceedings were not served to the correct email address.

It is not in dispute that the notices were sent to *ankolataluk1515@gmail.com*, whereas the petitioner asserts that his correct email ID is *vssgokarna@gmail.com*. In the absence of proper service of notice, the petitioner was deprived of an effective opportunity to participate in the proceedings.

Service of notice is a foundational requirement in any adjudicatory process. When notices are sent to an incorrect email ID, it cannot be said that a reasonable opportunity has been afforded. Such action results in a violation of the principles of natural justice.



In view of the above, this Court is of the considered opinion that interference under Article 226 of the Constitution of India is warranted.

8. Accordingly, the writ petition is allowed in part. The impugned proceedings, namely Annexures-A1 to A11, are hereby quashed. The petitioner is granted liberty to submit a reply to the notice dated 29.06.2021 issued under Section 143(2) of the Income Tax Act, 1961. Upon receipt of such a reply, the respondent Department shall consider the same and pass appropriate orders in accordance with law, after affording a reasonable opportunity of hearing to the petitioner. All contentions of the parties are kept open.

9. The writ petition stands ***disposed of*** accordingly.

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

RH/LIST NO.: 1 SL NO.: 4