



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 19TH DAY OF DECEMBER, 2025

BEFORE

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

WRIT PETITION NO. 38500 OF 2025 (T-IT)

BETWEEN:

M/S AREG INC
A PARTNER SHIP FIRM UNDER
INDIAN PARTNERSHIP ACT 1932
REP. BY ITS DULY AUTHORISED MANAGER
SMT JYOTI RAO
D/O H R SURYANARAYANA,
AGE ABOUT 51 YEARS
10, 3RD CROSS, OPP. BDA PARK,
ANJANEYA NAGAR, BENGALURU – 560 085

...PETITIONER

(BY SRI. VENKATESH G., ADVOCATE)

AND:

1. ASSESSMENT UNIT
REP. BY ADDITIONAL /JOINT/ DEPUTY/ ASSISTANT
COMMISSIONER OF INCOME TAX/
INCOME TAX OFFICER,
NATIONAL FACELESS ASSESSMENT CENTRE,
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 4(3)(3), BMTC BUILDING,
NEAR NATIONALGAMES VILLAGE, KORAMANGALA
BANGALORE – 560 095

...RESPONDENTS

(BY SRI. M. DILIP, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE
CONSTITUTION OF INDIA PRAYING TO QUASHING THE

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



ASSESSMENT ORDER DATED 29.10.2025 PASSED BY THE RESPONDENT NO. 1 UNDER SECTION 144 R.W.S. 144B OF THE INCOME TAX ACT, 1961 (FOR SHORT THE ACT) BEARING DIN NO. ITBA/AST/S/144/2025-26/1082164162(1) FOR THE ASSESSMENT YEAR 2024-25, HEREIN MARKED AS ANNEXURE-A1 AND ETC.,

THIS PETITION, COMING ON FOR PRELIMINARY HEARING, 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 and direction in the nature of a writ of certiorari quashing the assessment order dated 29.10.2025 passed by the Respondent No. 1 under section 144 r.w.s. 144B of the Income Tax Act, 1961 (for short 'the Act') bearing DIN No. 26/1082164162(1) for the Assessment Year 2024-25, ITBA/AST/S/144/2025-herein marked as Annexure-A1.

ii) Issue a writ of Certiorari and direction in the nature of a writ of certiorari quashing the computation sheet 29.10.2025 bearing DIN and Document No. ITBA/AST/S/524/2025-26/1082164320(1) issued by the Respondent No.1 for the Assessment Year 2024-25, herein marked as Annexure-A2.

iii) Issue a writ of Certiorari and direction in the nature of a writ of certiorari quashing the demand notice dated 29.10.2025 issued u/s 156 bearing DIN & Notice No. ITBA/AST/S/156/2025-26/1082164395(1) issued by the



Respondent No. 1 for the assessment year AY 2024-25, herein marked as Annexure-A3.

iv) Issue a writ of Certiorari and direction in the nature of a writ of certiorari quashing the notice for penalty u/s 274 r.w.s 270AAC(1) of the Act dated 29.10.2025 bearing DIN & Notice No. ITBA/PNL/5/270AAC(1)/2025-26/10821 64503(1) issued by the Respondent No. 1 for the Assessment Year 2024-25, herein marked as Annexure-A4.

v) Issue a writ of Certiorari and direction in the nature of a writ of certiorari quashing the notice for penalty u/s 274 r.w.s 272A(1)(d) of the Act dated 28.10.2025 bearing DIN & Notice No. ITBA/PNL/S/272A(1)(d)/2025-26/1082045634(1) issued by the Respondent No. 1 for the Assessment Year 2024-25 herein marked as Annexure-A5.

vi) 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 142(1) of the Income Tax Act,



1961 (for short, 'IT Act') dated 23.08.2025 and reminder letter dated 16.09.2025 were received by petitioner and could not file reply/ documents to the same since the notice dated 23.08.2025 was mailed to petitioner and subsequent notices were sent to wrong E-mail id 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 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 not submitted reply /



response along with documents to Section 142(1) notice and reminder letter. 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 142(1) notice and reminder letter 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-A1 dated 29.10.2025 passed under Section 144 r/w. Section 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 dated 23.08.2025 and reminder letter dated 16.09.2025 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-A1, A2, A3, A4 and A5, dated 29.10.2025, 29.10.2025, 29.10.2025,



29.10.2025 and 28.10.2025 respectively, passed/issued by respondent No.1 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 Notice under Section 142(1) of the IT Act dated 23.08.2025 and reminder letter dated 16.09.2025.

(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