



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 3RD DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 2736 OF 2026 (T-IT)

BETWEEN:

SRI. SHANMUKHA
S/O SRI.MALLIKAIAH,
AGED ABOUT 50 YEARS,
NO. 82, SHANMUKHA BUILDING,
2ND A MAIN, 4TH CROSS,
BYRAVESHWARA NAGAR,
LAGGERE, BANGALORE 560 058.

...PETITIONER

(BY SRI. VENKATESH G.,ADVOCATE)

AND:

1. INCOME TAX OFFICER,
WARD 6(2)(1), BMTC BUILDING,
80 FEET ROAD, 6TH BLOCK,
NEAR KHB GAMES VILLAGE,
KORAMANGALA, BENGALURU 560 095.
2. PRINCIPAL COMMISSIONER OF INCOME TAX
BENGALURU-1
BMTC BUILDING, 80 FT ROAD,
NEAR KHSB GAMES VILLAGE,
KORAMANGALA -560 095.
3. ASSESSMENT UNIT,
INCOME-TAX DEPARTMENT,
NATIONAL FACELESS ASSESSMENT CENTRE,
MINISTRY OF FINANCE,
ROOM NO.401, 2ND FLOOR,
E-RAMP, JAWAHARLAL NEHRU STADIUM,
DELHI-110 003.

Digitally signed
by VIJAYA P
Location: HIGH
COURT OF
KARNATAKA



4. THE COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS APPEAL CENTRE (NFAC)
NORTH BLOCK,
NEW DELHI-110 001.

...RESPONDENTS

(BY SRI. M. DILIP, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 PF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI AND DIRECTION IN THE NATURE OF A WRIT OF CERTIORARI QUASHING THE NOTICE DATED 25.03.2022 ISSUED U/S 148A(B) OF THE INCOME TAX ACT, 1961 ISSUED BY THE RESPONDENT NO.1 FOR THE AY 2018-19 BEARING DIN AND NOTICE NO. ITBA/AST/F/148A(SCN)/2021-22/1041524819(1), 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 SUNIL DUTT YADAV



ORAL ORDER

The petitioner has called in question, the validity of notice issued under Section 148A(b) of the Income Tax Act, 1961 (for short 'IT Act') at Annexure-A1, the order passed under Section 148A(d) at Annexure-A2 and the notice under Section 148 of IT Act at Annexure-A3. The petitioner has also challenged the assessment order for the assessment year 2018-19 at Annexure-B1, the computation sheet at Annexure-B2 and the demand notice at Annexure-B3. The petitioner has taken the assessment order in appeal and appeal having been dismissed, the order of 04.12.2025 at Annexure-C has been challenged. Consequential penalty notice at Annexures-D1 and D2 has also been challenged.

2. It is noticed that an order of assessment came to be passed at Annexure-B1, which assessment order was taken in appeal. The application was filed under Section 5 of the Limitation Act to condone the delay in filing the appeal challenging the assessment order. The said



application was taken up for consideration by the appellate authority and the appellate authority while considering the appeal under Section 250 of the IT Act has noticed the delay of 67 days and rejected the appeal as having been filed beyond the period prescribed without substantiating reasons for delay. Accordingly, appeal of the petitioner herein as appellant was dismissed on the ground of delay.

3. It is to be noticed that the aspect of condonation of delay will have to be looked into while taking note of the merits of the order challenged. It is to be noticed that though the assessment order has been passed on merits, a perusal of the column 'details of opportunities given' would indicate that the final show-cause notice though was required to be responded to within 07.12.2023, a motion for adjournment was done on 11.12.2023 and accordingly, it appears prima-facie that the petitioner had requested for further opportunity which does not appear to have been granted.



4. It must be noticed that insofar as the aspect of delay is concerned, reasons are assigned in the application filed, copy of which is enclosed at page No.98. Perused the reason stated. The petitioner has narrated the reasons from paragraph No.4 onwards of the application.

5. Taking note that the appeal is not adjudicated on merits and it is not the case of the revenue that there is any *malafide* intention of the petitioner, it would meet ends of justice by affording an opportunity to the petitioner to have his appeal adjudicated upon merits. In light of the lapse on part of the petitioner in not approaching the appellate authority in time, while the Court is inclined to allow his application under Section 5 of the Limitation Act, the petitioner may however put on terms.

6. Accordingly, while allowing the application seeking condonation of delay, petitioner to pay cost of Rs.10,000/- to the High Court Legal Services Committee.



7. In light of the above, the order at Annexure-C is set aside. Matter is remitted for fresh consideration on merits. All contentions are kept open. Any observation made herein is not to be construed to be a finding as regards merits of the matter. The appeal is to be taken on board by respondent No.4 and adjudicated afresh.

Accordingly, petition is ***disposed of***.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

MCR