



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 18TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 4684 OF 2026 (T-IT)

BETWEEN:

1. DINESH KUMAR SINGHI
S/O UDAY CHAND SINGHI,
AGED ABOUT 55 YEARS,
NO. 101, PRIDE ELITE,
NO. 10, MUSEUM ROAD
BANGALORE - 560 001.

... PETITIONER

(BY SRI. K R PRADEEP., ADVOCATE)

AND:

1. ASSESSMENT UNIT,
NATIONAL E-ASSESSMENT CENTRE,
INCOME TAX DEPARTMENT, MINISTRY OF FINANCE
2ND FLOOR, E-RAMP,
JAWAHARLAL NEHRU STADIUM,
NEW DELHI - 110 003.
2. THE DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE 1(1)(1), BANGALORE,
BMTc BUILDING, 80 FEET ROAD,
6TH BLOCK, NEAR KHB GAMES VILLAGE,
KORAMANGALA, BANGALORE - 560 095.

... RESPONDENTS

(BY SRI. Y.V. RAVIRAJ, ADVOCATE FOR R1)

Digitally signed
by VIJAYA P
Location:
HIGH COURT
OF
KARNATAKA



THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO 1. QUASH THE ASSESSMENT ORDER PASSED UNDER SECTION 143(3) RWS 144B OF THE ACT DATED 19.01.2026 BEARING DIN NO. ITBA/AST/S/143(3)/2025-26/1084905244(1) (ANNEXURE A) PASSED BY THE RESPONDENT FOR THE ASSESSMENT YEAR 2024-25 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

Petitioner has sought for setting aside of the assessment order passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 at Annexure-A for the assessment year 2024-25.

2. It is the case of the petitioner that the proceedings in effect have culminated without the conclusive stand of the petitioner. It is submitted that though the matter was set down for personal hearing on 24.12.2025 at 3.30 p.m., due to certain medical reasons petitioner had made out a request for adjournment in terms of the request as reflected at Annexure-D. It is submitted that no order had been passed adjourning the



matter and assigning fresh date and accordingly, petitioner was waiting for some response. In the interregnum, impugned order is passed.

3. Perused the order. It is noticed that the Authority has taken the stand that the assessee did not appear for video conferencing at the schedule date and time and proceeded further to conclude the proceedings on the basis of material placed on record.

4. Sri. Y. V. Raviraj, learned counsel submits that request made at Annexure-D is a part of record and the Court may pass appropriate orders.

5. Taking note that personal hearing through video conferencing was fixed on 24.12.2025 and request was made on 23.12.2025 citing medical grounds, the Authority ought to have passed an order either adjourning the matter or rejecting such motion for adjournment. In light of Annexure-D, motion for adjournment has been made before the date fixed for hearing. The same however has



not been taken note of and there is no reference to such motion for adjournment.

6. Accordingly, the order at Annexure-A is set aside. The matter is remitted to the stage of Section 144B(6)(vii) of the Income Tax Act. Petitioner is entitled to make a request for personal hearing which may be considered. The petitioner however submits that the petitioner needs to be furnished with documents that is relied upon by the revenue as referred to at Para 4 of the order at Annexure-A. Needless to state, it is open for the petitioner to make appropriate request regarding the same which the Authority may consider as per law and procedure. All contentions are kept open.

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

SD/-
(S SUNIL DUTT YADAV)
JUDGE

VP