



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 4TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 6442 OF 2026 (T-IT)

BETWEEN:

1. SIDHARTHA EDUCATIONAL AND CULTURAL
DEVELOPMENT ASSOCIATION,
NO.17, 26TH CROSS, 25A MAIN,
BANGALORE-HSSR LAYOUT SECTOR-II,
BANGALORE - 560 102.
REP. BY ITS PRESIDENT
SMT. C.P. DHANALAKSHMI
REGISTERED UNDER KARNATAKA SOCIETIES
REGISTRATION ACT, 1960.

...PETITIONER

(BY SRI. M.V. SESHACHALA, SENIOR ADVOCATE FOR
SRI. NAGHARISH G.S, ADVOCATE)

AND:

1. INCOME TAX OFFICER
(EXEMPTIONS), WARD-3,
UNITY BUILDING ANNEXE,
MISSION ROAD,
BANGALORE - 560 027.
2. COMMISSIONER OF INCOME TAX
EXEMPTIONS,

Digitally
signed by
VIJAYA P
Location:
HIGH
COURT OF
KARNATAKA



C.R. BUILDING,
QUEENS ROAD,
BANGALORE - 560 001.

3. ASSESSMENT UNIT,
FACELESS ASSESSMENT CENTRE,
NORTH BLOCK,
NEW DELHI - 110 001
REP. BY ASSESSING OFFICER.
4. NATIONAL FACELESS ASSESSMENT CENTRE,
NO.412-413, 1ST FLOOR,
OPP. METRO PILLAR NO. 793
DWARKA MOR,
NEW DELHI - 110 059.
REP. BY ASSESSING OFFICER.

...RESPONDENTS

(BY SRI. ARAVIND V CHAVAN, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO A. QUASH THE ATTACHMENT ORDER DATED 08.12.2025 BEARING NO.ITBA/COM/F/27/2025-26/1083430641(1) ANNEXURE-V ISSUED TO THE INDIAN BANK 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 sought for setting aside the order of attachment at Annexure-V relating to the bank account of the petitioner. The petitioner has also sought for setting aside the assessment order dated 21.09.2021 at Annexure-T, as well as the penalty orders at Annexure-W and X. Further, the petitioner has sought for treating the original return as a response to the notice issued under Section 148 of the Income Tax Act.

2. Learned Senior Counsel appearing on behalf of the petitioner submits that the assessment order as regards the Assessment Year 2015-16 was passed on 21.09.2021. It is submitted that the registered email ID of the petitioner remained the same from the Assessment Year 2016-17 till 2020-21 and thereafter, from 2021 onwards till 2024-25, the registered email Id was is found in the table at paragraph 15 of the petition.



3. It is further submitted that the assessment order passed was not communicated to the petitioner either through the registered email Id as found in the table at paragraph 15, or by way of mobile alert. It is submitted that even otherwise the lapse was due to bona fide reasons and that such lapse be condoned and appropriate orders be passed.

4. It is submitted that all communications by the department appears to have been sent to an email Id other than the current registered email Id. Such factual aspect is not controverted. Learned counsel for the revenue submits that the details of the orders were uploaded on the portal and therefore, the petitioner ought to have been diligent.

5. However, taking note of the facts as noticed and also considering that there was a legitimate expectation that the orders would be communicated to the



registered email ID, which has not been done, it will be appropriate to set aside the order at Annexure-T.

6. The matter is remitted to the post notice stage under Section 148 of the Income Tax Act. All contentions are kept open.

7. Consequently, the order of attachment at Annexure-V is required to be rescinded by the department forthwith. Further, the consequential orders at Annexures-W and X are also set aside.

8. Accordingly, the writ petitioner is ***disposed of***.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

SHS
List No.: 1 Sl No.: 20