



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF JUNE, 2026

PRESENT

THE HON'BLE MR. JUSTICE S.G.PANDIT

AND

THE HON'BLE MR. JUSTICE RAJESH RAI K

WRIT APPEAL NO. 685 OF 2026 (T-IT)

BETWEEN:

1. CHIEF COMMISSIONER OF INCOME TAX
BENGALURU - 01,
BENGALURU CENTRAL REVENUE BUILDING,
QUEEN'S ROAD,
BENGALURU - 560 001
2. ADDITIONAL COMMISSIONER OF INCOME TAX,
RANGE 2(1),BENGALURU INCOME TAX DEPARTMENT,
BMTC BUILDING, NEAR KHB GAMES VILLAGE,
80FT ROAD, KORAMANGALA,
BENGALURU - 560 095
3. THE DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE 2(1)(1),
BENGALURU INCOME TAX DEPARTMENT,
BMTC BUILDING, NEAR KHB GAMES VILLAGE,
80FT ROAD, KORAMANGALA,
BENGALURU - 560 095

...APPELLANTS

(BY SRI. E.I.SANMATHI.,ADVOCATE A/W
SRI. NIRMAL MATHEW, ADVOCATE)

AND:

CRYPTOGRAPH TECHNOLOGIES PRIVATE LIMITED
NO.87, 3RD FLOOR, 27TH MAIN,
OPP. HSR LAYOUT POLICE STATION,
SECTOR-1, HSR LAYOUT,



BENGALURU - 560 102
REP. BY ITS DIRECTOR
SRI. VEERAMACHANENI SRIKANTH,
SON OF SRI VEERAMACHANENI,
AGED ABOUT 51 YEARS
REGISTERED UNDER THE COMPANIES ACT, 1956
...RESPONDENT
(BY SRI. SHREEHARI KUTSA, ADVOCATE)

THIS WRIT APPEAL FILED U/S 4 OF THE KARNATAKA
HIGH COURT ACT PRAYING TO SET ASIDE THE ORDER DATED
30/10/2025 IN WP NO.21098/2025 PASSED BY THE HON'BLE
LEARNED SINGLE JUDGE AND GRANT SUCH OTHER ORDER
AND ETC.,

THIS APPEAL, COMING ON FOR PRELIMINARY HEARING,
THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
AND
HON'BLE MR. JUSTICE RAJESH RAI K

ORAL JUDGMENT

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

Heard learned counsel Sri.E.I.Sanmathi for
appellants/Revenue and learned counsel Sri.Shreehari
Kutsa for the respondent/assessee. Perused the entire writ
appeal papers.

2. The appellants/Revenue are in appeal under
Section 4 of the Karnataka High Court Act, 1961



questioning the order dated 30.10.2025 in W.P.No.21098/2025, whereunder learned Single Judge allowed the writ petition and quashed the order dated 16.02.2024 (Annexure-E) passed on application filed under Section 119(2)(b) of the Income Tax Act, 1961 (for short, '1961 Act'), refusing to condone delay in filing the returns for the assessment year 2022-23.

3. Learned counsel Sri.E.I.Sanmathi for the appellants/Revenue would submit that learned Single Judge failed to appreciate that the authorities would get jurisdiction to condone the delay only if the assessee is able to provide genuine hardship as the reason for condonation of delay. He submits that the respondent/assessee has not assigned any genuine hardship to condone the delay. Moreover, he submits that though health issues of the director of the company are urged by the respondent as genuine hardship for delay in filing the returns, no documents in support of such circumstances are placed on record. In that circumstance,



he submits that learned Single Judge committed an error in allowing the writ petition.

4. *Per contra*, learned counsel for the respondent would support the order passed by the learned Single Judge and submits that learned Single Judge has properly exercised his jurisdiction and condoned the delay. Thus, he would pray for dismissal of the writ appeal.

5. Having heard the learned counsel appearing for the parties and on perusal of the entire writ appeal papers, we are not inclined to interfere with the learned Single Judge's order in exercising its jurisdiction to condone the delay in filing the income tax returns for the assessment year 2022-23 under Section 119(2)(b) of 1961 Act.

6. We have perused the application filed by the respondent/assessee under Section 119(2)(b) of 1961 Act for condonation of delay in filing the income tax returns for assessment year 2022-23. The application would indicate that the health issues of the Director of the respondent-



company as well as huge loss suffered subsequent to COVID period as the genuine hardship is the reason for condonation of delay to file the return. Further, the application would also indicate that due to huge losses, the company is seeking refund also.

7. Taking note of the above, learned Single Judge was of the opinion that the authorities were not justified in refusing to condone the delay by adopting hyper technical approach. The reasons stated by the respondent are genuine hardships which cannot be brushed aside since it was subsequent to COVID period. While considering the application for condonation of delay, the authorities or Courts or Tribunals shall be liberal and the Court or Tribunal or Authorities shall examine as to whether there is malafide intention or delay is deliberate in approaching the authorities or Court or Tribunal. If there is no such deliberate or intentional delay, the delay shall have to be condoned by taking a liberal approach.



8. Thus, we do not find any error or illegality in the order passed by the learned Single Judge. There is no merit in the writ appeal and accordingly, writ appeal stands rejected.

**Sd/-
(S.G.PANDIT)
JUDGE**

**Sd/-
(RAJESH RAI K)
JUDGE**

NC
List No.: 1 Sl No.: 43