



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 8TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 6926 OF 2026 (T-IT)

BETWEEN:

1. SORTING HAT TECHNOLOGIES PRIVATE LIMITED
A COMPANY INCORPORATED UNDER THE
COMPANIES ACT, 2013
HAVING ITS OFFICE AT 11/1, 12/1,
2ND FLOOR, BLOCK 'B',
MARUTI INFO-TECH CENTRE,
AMARJYOTHI LAYOUT,
INTERMEDIATE RING ROAD, DOMLUR,
BENGALURU - 560 071
REPRESENTED HEREIN BY ITS
CHIEF FINANCE OFFICER
ABHISHEK PIPARA

... PETITIONER

(BY SRI. PERCY PARDIWALA, SENIOR ADVOCATE FOR
SMT. TANMAYEE RAJKUMAR, ADVOCATE)

AND:

1. NATIONAL FACELESS APPEAL CENTRE
ADDITIONAL / JOINT COMMISSIONER
OF INCOME TAX (APPEALS)-2, LUCKNOW
2. DEPUTY/ASSISTANT COMMISSIONER
OF INCOME-TAX,



TDS CIRCLE - 3(1), BANGALORE
HMT BHAWAN, NO. 59, BELLARY ROAD,
GANGANAGAR,
BENGALURU - 560 032

3. COMMISSIONER OF INCOME-TAX (TDS)
HMT BHAWAN, NO. 59, BELLARY ROAD,
GANGANAGAR, BENGALURU - 560 032

... 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) QUASHING THE ORDER DATED 16.02.2026 BEARING DIN ITBA/APL/S/250/2025-26/1086051746(1) (ANNEXURE M-1) PASSED BY THE 1ST RESPONDENT UNDER SECTION 250 OF THE ACT, FOR THE ASSESSMENT YEAR 2021-22 AND ETC.

THIS PETITION COMING ON FOR FRESH MATTERS LIST THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

Sri. Percy Pardiwala, learned Senior Counsel appearing for the petitioner submits that the present Court has nexus and it is only in the random allotment, the Authority at Lucknow has been entrusted to pass impugned orders.



Taking note of the submission that the authority concerned is situated in Bangalore, office objection is overruled and the writ petition is entertained.

Sri. Aravind Chavan, learned counsel accepts notice for respondents.

2. Petitioner has challenged the orders passed under Section 250 of the Income Tax Act, 1961 with respect to the assessment years 2021-22, 2022-23, 2023-24. Copies of the said orders are at Annexures-M1, M2 and M3 respectively. The orders at Annexure-M series are the orders of adjudication.

3. Learned Senior Counsel appearing for the petitioner would submit that the present petition is only insofar as the aspect of violation of principles of natural justice as, though the replies were filed to the notices issued, opportunity of personal hearing sought for after furnishing such replies was not entertained by the respondents and only on such aspect, petitioner has



sought for interference by this Court in exercise of power under Article 226 of the Constitution of India.

4. It is submitted that in light of non-affording opportunity of personal hearing, the impugned orders require to be set aside and the matter to be remitted to enable the petitioner to avail of opportunity of personal hearing insofar as the replies made.

5. Learned counsel for the revenue would submit that the matter ought to have been taken up in appeal insofar as the details of personal hearing are mentioned at Para 4 of the impugned orders which would indicate opportunity was granted.

6. It must be noticed that the contention raised on behalf of the petitioner was that notices came to be issued by the respondent - Authority at Annexures-G, K1 and K2, calling upon the petitioner to furnish groundwise written submission along with supporting documentary evidence or as specified in the attached annexure. It is submitted



that in response to such notices, the petitioner made out written replies at Annexures-J, L1 and L2 for the respective years and made a request for personal hearing. It is submitted that opportunity of personal hearing was not granted and accordingly, the present petition.

7. Perused the impugned orders at Annexures-M1, M2 and M3. It is noticed that petitioner had made out written replies and requested for personal hearing. However, petitioner's request for personal hearing to substantiate the said replies admittedly has not been accepted. As rightly contended by the learned counsel for the revenue, though the reply submitted by the petitioner is mentioned at para No.4 of all the three impugned orders, opportunity of personal hearing has not been provided. On such sole ground, the impugned orders are required to be set aside.

8. Accordingly, the orders at Annexures-M1, M2 and M3 are set aside. The matter is remitted to the stage



of personal hearing pursuant to the reply of the petitioner at Annexures Annexures-J, L1 and L2. The appellate authority to afford an opportunity of personal hearing to the petitioner.

9. In light of the above, the writ petition is ***disposed of***. All contentions are kept open.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

VP