



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 1ST DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 9752 OF 2026 (T-IT)

BETWEEN:

SRI. THAYAPPA BALAKRISHNA
S/O LATE SRI. CHIKKATHAYAPPA,
AGED ABOUT 68 YEARS,
NO. 987, 1ST BLOCK, 3RD STAGE,
11TH MAIN, BASAVESHWARANAGAR,
BENGALURU - 560 079.

...PETITIONER

(BY SRI. S. ANNAMALAI, ADVOCATE)

AND:

1. THE COMMISSIONER OF INCOME TAX (APPEALS),
INCOME-TAX DEPARTMENT,
NATIONAL FACELESS APPEAL CENTRE, DELHI,
THE PRINCIPAL CHIEF COMMISSIONER
OF INCOME-TAX (NAFAC), DELHI,
NORTH BLOCK, NEW DELHI - 110 001.
2. ASSESSMENT UNIT,
INCOME- TAX DEPATMENT,
REPRESENTED BY.
ADDITIONAL/JOINT/DEPUTY/
ASSISTANT COMMISSIONER OF
INCOME-TAX/INCOME-TAX OFFICER,
INCOME-TAX DEPARTMENT,
MINISTRY OF FINANCE,

Digitally signed
by VIJAYA P
Location: HIGH
COURT OF
KARNATAKA



ROOM NO.401, 2ND FLOOR, E-RAMP,
JAWAHARLAL NEHRU STADIUM,
DELHI - 110 003.

3. ASSISTANT COMMISSIONER OF INCOME-TAX,
CIRCLE-8(1), BMTC BUILDING, 80 FEET ROAD,
6TH BLOCK, KORAMANGALA,
BENGALURU - 560 095.
4. INCOME TAX OFFICER,
WARD 6(2)(1),
BMTC BUILDING, 80 FEET ROAD,
6TH BLOCK, KORAMANGALA,
BENGALURU - 560 095.

...RESPONDENTS

(BY SRI. M. DILIP, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF CERTIORARI AND DIRECTION IN THE NATURE OF A WRIT OF CERTIORARI QUASHING THE ORDER PASSED UNDER SECTION 250 OF THE INCOME-TAX ACT, 1961 FOR THE ASSESSMENT YEAR 2011-12 DATED 10.02.2026 BY THE RESPONDENT NO.1. BEARING DIN AND ORDER NO.ITBA/NFAC/S/250/2025-26/1085806350(1) HEREIN MARKED AS ANNEXURE-A AND ETC.,

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

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



ORAL ORDER

Learned counsel, Sri. M. Dilip accepts notice for the respondents.

2. The petitioner has called in question the validity of the order at Annexure-A passed under Section 250 of the Income Tax Act, 1961 for the assessment year 2011-12. The petitioner has also called in question the allied orders in proceedings.

3. Learned counsel for the petitioner submits that during the appeal proceedings, notice came to be issued on 23.01.2025 granting time to file written submissions by 27.01.2025 which is less than seven days and the petitioner has been seriously prejudiced insofar as request made by the petitioner in terms of Annexure-K for further extension of four weeks time to written submissions has been considered, though such request was made on 27.01.2025. It is submitted that the authority has



proceeded to pass the order on 10.02.2026, without granting an opportunity as sought for by the petitioner.

4. Learned counsel for the petitioner submits that in terms of clause-12 of the Faceless Appeal Scheme, 2021, wherever opportunity of personal hearing is sought for, in terms of clause-12(3), the concerned Commissioner (Appeals) is required to allow the request for personal hearing and communicate the date and time of hearing to the petitioner through the National Faceless Appeal Centre.

5. Learned counsel appearing for the revenue submits that the authority has relied on the material available and proceeded to pass an order and unless prejudice is demonstrated, the Court ought not to interfere in the orders passed.

6. It must be noticed that the notice at Annexure-J grants only four days time to file written submissions. The petitioner with due dispatch on 27.01.2025 itself, has



sought for extension of four weeks and without any order being passed on such request, the order is passed by the appellate authority on 10.02.2026.

7. Clause-12(1) to 12(4) of the Faceless Appeal Scheme, 2021, reads as follows:

"12. No personal appearance in the Centres or Units.

(1) A person shall not be required to appear either personally or through authorised representative in connection with any proceedings under this scheme before the income-tax authority at the National Faceless Appeal Centre or appeal unit set up under this scheme.

(2) The appellant or his authorised representative, as the case may be, may request for personal hearing so as to make his oral submissions or present his case before the Commissioner (Appeals), through the National Faceless Appeal Centre, under this Scheme.

(3) The concerned Commissioner (Appeals) shall allow the request for personal hearing and communicate the date and time of hearing to the appellant through the National Faceless Appeal Centre.

(4) Such hearing shall be conducted through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony, to the extent technologically feasible, in accordance with the procedure laid down by the Board."



8. Clearly, the Faceless Appeal Scheme would indicate that when the request is made for personal hearing, same to be considered and date fixed. It is also to be noticed that Annexure-J grants time for filing of written submissions which is to be construed to be an unreasonable time as time granted is less than seven days. As regards the request at Annexure-K, no order is passed. Accordingly, only on the ground of violation of principles of natural justice, the order at Annexure-A is set aside and the matter is remitted to the stage of written submissions to be filed, pursuant to the communication at Annexure-J. All other contentions are kept open.

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

SD/-
(S SUNIL DUTT YADAV)
JUDGE