



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 9TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 11125 OF 2026 (T-IT)

BETWEEN:

1. ANKIT AGARWAL
S/O. AJAY KUMAR AGARWAL,
AGED ABOUT 43 YEARS,
H-1402 MANTRI ESPANA,
KARIYAMMANA AGRAHARA ROAD
BELLANDUR, BENGALURU - 560 103

... PETITIONER
- (BY SRI. A. SHANKAR, SENIOR ADVOCATE FOR
SRI MADHUSUDHAN U A., ADVOCATE)

AND:

1. ASSESSMENT UNIT
INCOME TAX DEPARTMENT,
NATIONAL FACELESS ASSESSMENT CENTRE,
MINISTRY OF FINANCE,
ROOM NO.401, 2ND FLOOR,
E-RAMP, JAWARLAL NEHRU STADIUM,
DELHI-110 003
2. THE DEPUTY/ ASSISTANT COMMISSIONER OF
INCOME TAX,
CIRCLE - 5(1)(1), BANGALORE,
BMTc BUILDING, 80 FT. ROAD,

Digitally
signed by
VIDYA G R
Location:
HIGH
COURT OF
KARNATAKA



6TH BLOCK, KORAMANGALA,
BENGALURU - 560 095

... RESPONDENTS

(BY SRI. THIRUMALESH M., ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO ISSUE A WRIT OF CERTIORARI OR DIRECTION IN THE NATURE OF A WRIT OF CERTIORARI QUASHING THE ASSESSMENT ORDER DATED 20.03.2026 PASSED UNDER SECTION 143(3) R.W.S 144B OF THE INCOME TAX ACT, 1961 FOR THE ASSESSMENT YEAR 2024-25 BY THE RESPONDENT NO.1 BEARING DIN NO. ITBA/AST/S/143(3)/2025-26/1087631595(1), HEREIN MARKED AS ANNEXURE - A1 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 of the Assessment Order at Annexure-'A1' dated 20.03.2026 passed under Section 143(3) read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2024-25 and has also sought for certain allied reliefs as well.

2. Sri A. Shankar, learned Senior Advocate appearing for Sri Madhusudhan U.A. for the petitioner



submits that the respondent Authority has passed the Assessment Order and recorded the findings without the petitioner being afforded an opportunity of looking into certain documents relied on by the respondent Authority, while completing the assessment proceedings, including the replies made to the notice issued under Section 133(6) of the Income Tax Act, 1961, though the said reply was subsequently obtained by the petitioner after the assessment proceedings were completed.

3. It is further submitted that the Assessment Order refers to the aspects that were not part of the show cause notice even otherwise. It is submitted that the respondent Authority has recorded that the assessee has not furnished supporting independent documentary evidence as is referred to at para-4 of the Assessment Order, which has referred to such aspects, were not put to the petitioner of making a response in the show cause.



4. It is submitted that, if a fresh opportunity is granted to the petitioner, the petitioner would place all other material to dispel doubts in the mind of the Assessing Authority, which would enable the Assessing Authority to come to a correct conclusion.

5. Accordingly, having perused the show cause notice and the Assessment Order, the assertion of the petitioner requires acceptance. The Assessment Order does refers to the reply of the petitioner to the notice under 133(6) of the Income Tax Act. The Authority has referred to the Reconciliation Statement of the petitioner, however, it is observed that the petitioner had not furnished supporting independent documentary evidence, however, as pointed out by the petitioner, the petitioner was not put on notice for production of such documents referred to at para-4 of the Assessment Order.

5. Accordingly, the Assessment Order at Annexure-'A1' dated 20.03.2026, Annexures-'A2' to 'A4',



all dated 20.03.2026 are set aside. The matter is remitted to the stage of reply to the show cause notice. The petitioner to appear before the respondent No.2 on **13.05.2026** without waiting for any further notice.

6. It is open to the petitioner to seek for clarifications as well as it is open for the Department, if they find it necessary to issue necessary Corrigendum to the Show Cause Notice. All other contentions on merits are kept open.

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

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VGR