



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 23RD DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 12545 OF 2026 (T-IT)

BETWEEN:

1. SRI. B. V. GURURAJ,
AGED ABOUT 39 YEARS,
S/O B.N. VISHAKANTAIAH
VANA BANA NILAYA, HOSAKERE STREET,
WARD NO. 12, BANNUR TOWN,
T NARASIPURA, BANNUR
MYSORE - 571 101
PAN: AMYPG1218J

... PETITIONER

(BY SRI. RAVI SHANKAR S V., ADVOCATE)

AND:

1. INCOME TAX OFFICER
WARD 1(1) AND TPS,
MYSORE - 570 010
2. NATIONAL FACELESS ASSESSMENT CENTRE,
ADDITIONAL/JOINT/DEPUTY/
ASSISTANT COMMISSIONER OF INCOME TAX/
INCOME TAX OFFICER,
INCOME TAX DEPARTMENT,
MINISTRY OF FINANCE,
ROOM NO. 401, 2ND FLOOR, E-RAMP,



JAWAHARLAL NEHRU STADIUM,
DELHI - 110 003.

... RESPONDENTS

(BY SMT. ROOPA., ADVOCATE A/W
SRI THIRUMALESH, ADVOCATE)

THIS WRIT PETITION 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 ORDER PASSED U/S 144 R.W.S. 144B OF THE ACT, DATED 30.01.2025 VIDE DIN ITBA/AST/S/144/2024-25/1072702546(1) PASSED BY THE RESPONDENT NO.2 FOR THE ASSESSMENT YEAR 2023-24 HEREIN MARKED AS ANNEXURE-A 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

Learned Counsel Sri.Thirumalesh accepts notice for the respondent.

The petitioner has called in question the correctness of the order passed under Section 144 r/w 144B of the Income Tax Act, passed by the respondent no.2 for the assessment year 2023-24 at Annexure-A. The petitioner has challenged certain allied proceedings as well.



2. It is the case of the petitioner that the assessment order passed is an ex parte order and that communication was addressed to the Tax Practitioner's Email ID, however he did not communicate with the petitioner regarding such notice. It is further submitted that certain communications though, were entrusted to the Tax Practitioner and the said Tax Practitioner has not communicated with the petitioner.

3. It is further submitted that certain communications were sent by the National Faceless Assessment Centre through speed post which however has returned, which is evidenced from the portal itself. It is submitted that certain variations has been proposed and petitioner had no opportunity to meet the proposed variations by reply to the said proposal. Accordingly, it is submitted that the lapse in not participating in the proceeding may be condoned and order be set aside and matter be remitted to the stage of reply to Section 143 (2) notice.



Perused the impugned order.

4. It is noticed that the authority has proposed certain variations. The assessee not having made out reply to the show-cause notice, the authority has proceeded on the principle of 'Best Judgment Assessment' and concluded the proceedings. The authority has disallowed the deductions claimed under Section 57. An observation is made that the assessee has unreported the income which is consequence of misreporting.

5. It is to be noticed that such disallowance deductions claimed under Section 57 as well as further findings are factual in nature. A correct finding could have been arrived at only after petitioner had taken a stand as regards proposed variation and disallowance.

6. No doubt, there is lapse on the part of the petitioner, but he may be put on terms.



7. Taking note of the nature of order passed, absence of any stand by the petitioner to the show-cause notice and non-participation of the petitioner, it would be appropriate to set aside the order at Annexure-A to A5 and remit the matter to the stage of reply to 143 (2) notice. The petitioner to pay cost of Rs.10,000/- to the Karnataka Advocates Clerks Benevolent Fund.

8. In light of setting aside of the order of assessment, the parties are directed to rescind the instructions made to the bank during the course of recovery.

9. The petition is disposed of in terms of the above observations.

SD/-
(S SUNIL DUTT YADAV)
JUDGE

NP