IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 12TH DAY OF DECEMBER, 2025

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO.28381 OF 2025 (T-IT)

BETWEEN:

SRI DARAPANENI BRAHMAIAH
AGED ABOUT 54 YEARS,
S/O PATHAIAH
D.NO.LIG 124, HOUSING BOARD COLONY
1ST STAGE, KUVEMPU NAGAR,
MANDYA-571 401.

…PETITIONER

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

AND:

1. THE INCOME TAX OFFICER
WARD 1 AND TPS
MANDYA – 571 401.

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.

3. THE JOINT / ADDITIONAL CIT RANGE 1 MYSORE
THE OFFICE OF THE JOINT ADDITIONAL CIT RANGE -1 MYSORE
NO.55/1, SHILPASHREE VIDYARANYA COMPLEX
VISHVESHWARANAGAR
MYSORE-570 008.

…RESPONDENTS

(BY SRI.M. THIRUMALESH, ADVOCATE)

Digitally signed by CHANDANA B M
Location: High Court of Karnataka

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 UNSIGNED NOTICE UNDER SECTION 148 OF THE ACT DATED 22/03/2021 BEARING DIN NO. ITBA/AST/S/148/2020-21/1031641474(1) ISSUED BY THE RESPONDENT NO.1 FOR THE ASSESSMENT YEAR 2018-19 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.R.KRISHNA KUMAR

ORAL ORDER

In this petition, petitioner seeks the following reliefs:

"i) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the unsigned notice under Section 148 of the Act dated 22/03/2021 bearing DIN No. ITBA/AST/S/148/2020-21/1031641474(1) issued by the Respondent No.1 for the assessment year 2018-19 herein marked as Annexure - A.

ii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the order passed U/s 147 r.w.s 144, 144B of the Act, dated 27/03/2022 bearing DIN No.ITBA/AST/S/147/2021-22/1041750727(1) issued by the Respondent No.2 for the assessment year 2018-19 herein marked as Annexure - A1.

iii) Issue a writ of Certiorari or direction in the nature of a writ of certiorari quashing the penalty order under Section 271AAC(1) of the Act dated 29/08/2022 bearing DIN No. ITBA/PNL/F/271AAC(1)/2022-23/1044998445(1),

issued by the Respondent No.1 for the assessment year 2018-1 herein marked as Annexure - A2.

iv) And pass such other orders as the Hon'ble Court deems fit and proper in the interest of justice and equity."

2. Sri M Thirumalesh, learned counsel is directed to accept notice for the respondents.

3. Heard learned counsel for the parties and perused the material on record.

4. In addition to reiterating the various contentions urged in the memorandum of petition and referring to the material on record, learned counsel for the petitioner submits that notice issued by the respondents under Section 148 of the Income Tax Act, 1961 (for short, 'IT Act') dated 22.03.2021 was received by petitioner and could not file return of income to the same since the petitioner's e-mail was inactive and therefore, the said notice as well as all the further notices went un-noticed by the petitioner and hence, he could not file returns of income and contest the proceedings. It is submitted that the inability and omission on the part of the petitioner to file return of income to the Section 148 notice was due

to bonafide reasons, unavoidable circumstances and sufficient cause and as such, if one more opportunity is provided to the petitioner to do so by setting aside the impugned orders and notices, the petitioner would do so and respondents may be directed to proceed further in accordance with law.

5. *Per-contra*, learned counsel for the respondents submits that there is no merit in the petition and that the same is liable to be dismissed.

6. A perusal of the impugned order will indicate that it is an undisputed fact that petitioner has not filed return of income to Section 148 notice. Under these circumstances, in view of the specific assertion on the part of the petitioner that his inability and omission to file return of income to Section 148 notice was due to bonafide reasons, unavoidable circumstances and sufficient cause and if one more opportunity is granted, petitioner would file return of income, I deem it just and appropriate to set aside the impugned orders at Annexure-A1 dated 27.03.2022, Annexure-A2 dated 29.08.2022 and Annexure-D dated 15.01.2025 and subsequent notice / orders, etc., and remit the matter back to respondent No.1 for reconsideration afresh from the stage of filing return of income

by the petitioner to the Section 148 notice and to proceed further in accordance with law.

7. In the result, pass the following:

ORDER

(i) The petition is hereby ***allowed***.

(ii) Impugned notices/orders at Annexure-A1 dated 27.03.2022, Annexure-A2 dated 29.08.2022, Annexure-D dated 15.01.2025 are hereby set-aside.

(iii) Matter is remitted back to respondent No.1 for reconsideration afresh in accordance with law from the stage of filing return of income to the Section 148 Notice dated 22.03.2021.

(iv) Liberty is reserved in favour of the petitioner to submit additional pleadings, documents, etc., to the respondent, who shall consider the same and proceed further in accordance with law.

Sd/-
(S.R.KRISHNA KUMAR)
JUDGE

SV
List No.: 2 Sl No.: 37