IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 18TH DAY OF DECEMBER, 2025

BEFORE

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

WRIT PETITION NO. 38375 OF 2025 (T-RES)

BETWEEN:

MR, FAYAZ SHARIFF
S/O MR. AHMED SHARIFF,
AGED ABOUT 56 YEARS,
R/O WARD NO. 17,
SONA ICE FACTORY, ABAD MOHALLA,
HASSAN – 573 201.

…PETITIONER

(BY SRI. BHARATH KUMAR V., ADVOCATE)

AND:

1. UNION OF INDIA
THROUGH PRINCIPAL SECRETARY,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE
ROOM NO.66-A, NORTH BLOCK
NEW DELHI – 110 001.

2. NATIONAL FACELESS ASSESSMENT CENTRE
ADDITIONAL / JOINT / DEPUTY /ASSISTANT COMMISSIONER
OF INCOME TAX /INCOME TAX OFFICER,
MINISTRY OF FINANCE, ROOM NO. 401,
2ND FLOOR, E-RAMP, JAWAHARLAL NEHRU STADIUM,
NEW DELHI – 110 001

…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 QUASH THE ORDER DTD. 15.03.2024 BEARING DIN NO. ITBA/AST/S/144/2023-24/1062660410 PASSED BY THE RESPONDENT NO.2 UNDER SECTION 144 R/W SECTION 144B OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2022-23 (ANNX-A).

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 for the following reliefs:-

> *"i) Issue a writ, order of direction in the nature of certiorari or any other appropriate writ, order or direction quashing the order dated 15.03.2024 bearing DIN No.ITBA/AST/S/144/2023-24/1062660410, passed by the Respondent No.2 under Section 144 R/w. Section 144B of the Income Tax Act for the assessment year 2022-23 (Annexure-A);*
>
> *ii) Grant such other relief that this Hon'ble Court may deem fit in the facts of the present matter."*

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

3. 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 143(2) of the Income Tax Act, 1961 (for short, 'IT Act') dated 02.06.2023 was not received by petitioner and could not file reply/ documents to the same, since the petitioner was unaware of issuance of the said notice and therefore the said notice as well as all the further notices went un-

noticed by the petitioner and hence he could not file reply/ documents and contest the proceedings. It is submitted that the inability and omission on the part of the petitioner to submit reply / response along with documents to the Section 143(2) 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 consequent notices, the petitioner would do so and respondents may be directed to proceed further in accordance with law.

4. 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.

5. A perusal of the impugned order will indicate that it is an undisputed fact that petitioner has not submitted reply / response along with documents to Section 143(2) notice. Under these circumstances, in view of the specific assertion on the part of the petitioner that his inability and omission to submit a reply along with documents to Section 143(2) notice was due to bonafide reasons, unavoidable circumstances and sufficient cause and if one more opportunity is granted, petitioner would submit reply

along with documents, I deem it just and appropriate to set aside the impugned orders at Annexure – A dated 15.03.2024, passed under Section 144 r/w. Section 144B of the Income Tax Act and subsequent notice / orders, etc., and remit the matter back to respondent No.2 for reconsideration afresh from the stage of submitting of reply by the petitioner to Section 143(2) notice and to proceed further in accordance with law.

6. In the result, pass the following:

ORDER

(i) The petition is hereby allowed.

(ii) The impugned order at Annexure-A dated 15.03.2024 are hereby set aside.

(iii) Matter is remitted back to respondent No.2 for reconsideration afresh in accordance with law from the stage of submitting of reply to the notice under Section 143(2) of the IT Act dated 02.06.2023.

(iv) Liberty is reserved in favour of the petitioner to submit additional pleadings, documents, etc., to respondent

No.2, who shall consider the same and proceed further in accordance with law.

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

BMC
List No.: 5 Sl No.: 2