HC-KAR

NC: 2026:KHC:20313
WP No. 6201 of 2026

**IN THE HIGH COURT OF KARNATAKA AT BENGALURU**

**DATED THIS THE 15TH DAY OF APRIL, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV**

**WRIT PETITION NO. 6201 OF 2026 (T-IT)**

**BETWEEN:**

N AND U PROPERTY MANAGEMENT SERVICES LLP,
A FIRM INCORPORATED UNDER LIMITED
LIABILITY PARTNERSHIP ACT, 2008,
HAVING THEIR REGISTERED OFFICE AT
M07, NO. 92, MEZZANINE FLOORS,
GT WORLD MALL, MAGADI ROAD,
NEXT TO PRASANNA THEATRE, KARNATAKA,
BENGALURU - 560023,
THROUGH ITS AUTHORIZED SIGNATORY,
MR. NEIL ANTINUS.

...PETITIONER

(BY SRI. DECLYN GERARD GOMES, ADVOCATE)

Digitally signed by MAMATHA R
Location: HIGH COURT OF KARNATAKA

**AND:**

1. PRINCIPAL COMMISSIONER OF INCOME TAX,
   5TH FLOOR, BMTC COMPLEX,
   6TH BLOCK, 80 FEET ROAD,
   KORAMANGALA, BENGALURU 560 095,

2. THE ASSESSING OFFICER,
   WARD 3 (1)(1), BMTC BUILDING,
   80 FEET ROAD, 6TH BLOCK,
   NEAR KHB GAMES VILLAGE, KORAMANGALA,
   BENGALURU 560 095.

3. INCOME TAX OFFICER,
WARD 5 (1) (1), BMTC BUILDING,
80 FEETROAD, 6TH BLOCK, NEAR KHB
GAMES VILLAGE, KORAMANGALA,
BENGALURU-560095.

4. THE ASSESSMENT UNIT,
NATIONAL FACELESS ASSESSMENT CENTRE,
INCOME TAX DEPARTMENT, 2ND FLOOR,
JAWAHARLAL NEHRU STADIUM,
NEW DELHI - 110003.

…RESPONDENTS

(BY SRI. E.I. SANMATHI, ADVOCATE)

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH AND SET ASIDE ORDER DATED 23/03/2023 ISSUED BY RESPONDENT NO.2 UNDER CLAUSE (D) OF SECTION 148A OF THE INCOME-TAX ACT, 1961 BEARING DIN ITBA/AST/F/148A/2022-23/1051188836(1) IS HEREWITH PRODUCED AS ANNEXURE-A; NOTICE BEARING DIN ITBA/AST/S/156/2023-24/1060319596(1) OF DEMAND UNDER SECTION 156 OF THE INCOME-TAX ACT, 1961 DATED 31/01/2024 ISSUED BY RESPONDENT NO.4 IS HEREWITH PRODUCED AS ANNEXURE-B; ASSESSMENT ORDER BEARING DIN ITBA/AST/S/147/2023-24/1060319562(1) DATED 31/01/2024 ISSUED BY RESPONDENT NO.4 IS HEREWITH PRODUCED AS ANNEXURE-C; NOTICE OF DEMAND BEARING DIN ITBA/PNL/S/156/2024-25/1065958913(1) UNDER SECTION 156 OF THE INCOME-TAX ACT, 1961 DATED 19/06/2024 ISSUED BY RESPONDENT NO.4 IS HEREWITH PRODUCED AS ANNEXURE-D; ORDER UNDER

SECTION 272A(1)(D) OF THE INCOME TAX ACT, 1961 BEARING DIN ITBA/PNL/F/272A(1)(D)/2024-25/1065959005(1) DATED 19/06/2024 ISSUED BY RESPONDENT NO.4 IS HEREWITH PRODUCED AS ANNEXURE-E; NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME-TAX ACT, 1961 BEARING DIN ITBA/PNL S/156/2024-25/1066036829(1) DATED 25/06/2024 ISSUED BY RESPONDENT NO.4 IS HEREWITH PRODUCED AS ANNEXURE-F; NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME-TAX ACT, 1961 BEARING DIN ITBA/PNL/S/156/2024-25/1066560823(1) DATED 09/07/2024 ISSUED BY RESPONDENT NO.4 IS HEREWITH PRODUCED AS ANNEXURE-G; ORDER UNDER SECTION 271B OF THE INCOME TAX ACT, 1961 BEARING DIN ITBA/PNL/F/271B/2024-25/1066037113(1) DATED 25/06/2024 ISSUED BY RESPONDENT NO.4 IS HEREWITH PRODUCED AS ANNEXURE-H; ORDER UNDER SECTION 270A OF THE INCOME TAX ACT, 1961 BEARING DIN ITBA/PNL/F/270A/2024-25/1066560880(1) DATED 09/07/2024 ISSUED BY RESPONDENT NO.4 IS HEREWITH PRODUCED AS ANNEXURE-J AND RECOVERY NOTICE DATED 05/02/2026 BEARING DIN ITBA/RCV/F/17/2025-26/1085626275(1) IS HEREWITH PRODUCED AS ANNEXURE - K 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. E.I. Sanmathi accepts notice for the respondents.

2. The petitioner has challenged the order passed under Section 148A(d) of the Income Tax Act, 1961 (for short, 'the Act') as well as the subsequent proceedings including passing of assessment order.

3. Learned counsel for the petitioner submits that non-participation in the proceedings has led to passing of order under Section 148A(d) and subsequent proceedings culminating in passing of assessment order. It is further submitted that non-response of the petitioner was in light of communication being made to the auditor which was not communicated to the petitioner. It is submitted that as admittedly proceedings have culminated in exparte orders passed and the petitioner did not file return of income in response to notice issued under Section 148, matter may

be remitted back to the stage of reply to notice under Section 148A(b) and all impugned orders be set aside.

4. Learned counsel, Sri. E.I. Sanmathi appearing for the respondents would point out that petitioner has not responded to the notices and is responsible for the lapse.

5. Perused the order passed under Section 148A(d) of the Act. It is noticed that the petitioner had not responded to the show-cause notice issued under Section 148A(b). It is further noticed that the assessee was a non-filer and had not filed return of income for the relevant period. The petitioner though called upon to make a reply and take stand regarding payments made to contractors during the relevant period, having failed to make out any reply, the order under Section 148A(d) was passed.

6. Considering the financial implications of an order being passed without the benefit of any explanation of the petitioner with respect to payments made to contractors detailed in Section 148A(b) notice and also

noticing that the subsequent orders are also exparte proceedings, it would be appropriate to remit the matter to the stage of reply to 148A(b) notice. Accordingly, the orders at Annexures-A to K are set aside. Matter is remitted to the stage of reply to notice issued under Section 148A(b) of the Act. Petitioner to appear before respondent No.2 without further notice on 18.05.2026. All contentions on merits are kept open.

7. I.A.No.1/2026 is allowed and the petitioner is dispensed with production of certified copy of annexures mentioned therein, in light of the submission that the copies produced are downloaded from the portal.

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

**SD/-**
**(S SUNIL DUTT YADAV)**
**JUDGE**

MCR