HC-KAR
NC: 2026:KHC:59502
WP No. 26682 of 2026
CNR: KAHC010586982026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF OCTOBER 2026

BEFORE

THE HON'BLE MR. JUSTICE B M SHYAM PRASAD

WRIT PETITION NO. 26682 OF 2026 (T-IT)

BETWEEN:

CHAITANYA K AGARWAL
S/O LATE SH H C AGARWAL,
AGED ABOUT 63 YEARS.
3T-308, AWHO TOWNSHIP,
GURJINDER VIHAR
GREATER NOIDA 201310.

...PETITIONER

(BY SRI. NARAYAN MAYYAR., ADVOCATE)

AND:

1. COMMANDANT
MADRAS ENGINEER GROUP AND
CENTRE NEAR ULSOOR LAKE
BENGALURU-560042.

2. PRINCIPAL CHIEF COMMISSIONER OF
INCOME TAX
AAYKAR BHAVAN
PB NO 5400
BENGALURU 560001.

...RESPONDENTS

(BY SRI.NIRMAL MATHEW., ADVOCATE FOR R1;
SRI. ARVIND V CHAVAN., ADVOCATE)

Digitally signed by VANAMALA N
Location: HIGH COURT OF KARNATAKA

CNR: KAHC010586982026

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO A. DIRECTION OR ORDER TO RESPONDENTS TO TRACE OUT THE MISSING TDS AMOUNT OF RS 48,016/-AND CREDIT IT TO THE INCOME TAX DEPARTMENT PAN NO ABTPA 7413P OF THE PETITIONER TOWARDS INCOME TAX PAID IN THE FINANCIAL YEAR 2025-2026 AND, THEREAFTER, RESPONDENT NO.2 TO BE DIRECTED TO REFUND THE EXCESS TAX PAID TO THE PETITIONER; B. TO DIRECT THE DELINQUENT RESPONDENT NO. 1 OR RESPONDENT NO. 2, AS THE CASE MAY BE, TO PAY COSTS OF RS. 10,000/- TO THE PETITIONER FOR THE DELAY AND HARASSMENT CAUSED TO THE PETITIONER AND RS. 10,000/- COSTS BE IMPOSED ON RESPONDENT NO. 1 FOR FAILING TO REPLY TO THE REPRESENTATIONS OF THE PETITIONER.

THIS PETITION, COMING ON FOR ORDERS, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE B M SHYAM PRASAD

ORAL ORDER

The petitioner seeks the following reliefs:

> *"To issue a writ of mandamus or any other suitable direction or order to respondents to trace out the missing TDS amount of Respondent 48,016/- and credit it to the income tax department PAN No. ABTPA7413P of the petitioner towards income tax paid in the Financial Year 2025-2026 and, thereafter, Respondent No.2 to be directed to refund the excess tax paid to the petitioner.*
>
> *To direct the delinquent Respondent No.1 or Respondent No.2, as the case may be, to pay costs of Respondent.10,000/- to the petitioner for the delay and harassment caused to the petitioner and Respondent.10,000/- costs be imposed on Respondent No.1 for failing to reply to the representations of the petitioner."*

This Court has called upon Mr. Nirmal Mathew, a learned standing counsel for the first respondent, and Mr. Aravind V. Chavan, a learned standing counsel for the second respondent, to take instructions for the disposal of the petition. Mr.

Nirmal Mathew submits that he is instructed to place on record that if the petitioner approaches the first respondent furnishing the requisite details of the TDS, which could be forwarded to the second respondent for due action.

Mr. Narayan Mayyar, the learned counsel for the petitioner, submits that the petition could be disposed of taking this submission on record reserving liberty to the petitioner to approach the first respondent with a certified copy of this order directing the first respondent to furnish the requisite TDS details. In the light of the afore, the following:

ORDER

The petition stands disposed ***of*** with liberty to the petitioner to approach the first respondent with a certified copy of this order within a week from the date of receipt thereof for the details of the TDS and the first respondent shall ensure

that all the details are furnished immediately thereafter.

Sd/-
(B M SHYAM PRASAD)
JUDGE

SA
Ct:sr