Sri Ganesh Kumar Veluswamy vs Assessment Unit

ID: F2J-C-2493 **Court:** Karnataka High Court
Case: WRIT PETITION NO. 428 OF 2026 (T-IT) **Date:** 2026-01-13

[Cites 3, Cited by 0]

Karnataka High Court Sri Ganesh Kumar Veluswamy vs Assessment Unit on 13 January, 2026 Author: S Sunil Dutt Yadav Bench: S Sunil Dutt Yadav -1- NC: 2026:KHC:1866 WP No. 428 of 2026

HC-KAR

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 13TH DAY OF JANUARY, 2026

BEFORE THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV WRIT PETITION NO. 428 OF 2026 (T-IT) BETWEEN:

1. SRI GANESH KUMAR VELUSWAMY SON OF VELUSWAMY, AGED ABOUT 53 YEARS, RESIDING AT BLOCK 2 B2, BSR MANTRALAYA APARTMENT, 19TH MAIN, HSR LAYOUT, SECTOR 2, BENGALURU - 560 102 ... PETITIONER (BY SRI. SANDEEP HUILGOL., ADVOCATE)

AND:

Digitally 1. ASSESSMENT UNIT signed by NATIONAL FACELESS ASSESSMENT CENTRE VIJAYA P Location: INCOME TAX DEPARTMENT, HIGH COURT OF 2ND FLOOR, JAWAHARLAL NEHRU STADIUM, KARNATAKA NEW DELHI - 110 003

2. INCOME TAX OFFICER WARD 5(3)(2), BANGALORE HMT BHAWAN, NO.59, BELLARY ROAD, GANGANAGAR, BENGALURU - 590 032 -2- NC: 2026:KHC:1866 WP No. 428 of 2026

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3. PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX KARNATAKA AND GOA, BENGALURU C R BUILDING, NO. 1, QUEENS ROAD, BENGALURU - 560 001 ... RESPONDENTS (BY SRI. THIRUMALESH M., ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASHING THE IMPUGNED NOTICE DATED 16.03.2023 BEARING DIN AND NOTICE NO. ITBA/AST/S/148_1/2022-23/1050846196(1) ISSUED BY THE 2ND RESPONDENT UNDER SECTION 148 OF THE INCOME-TAX ACT, 1961 FOR ASSESSMENT YEAR 2016-17 (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 Petitioner has called in question the correctness of the assessment order at Annexure-B, as well as the notice under Section 148 of the Income Tax Act at Annexure-A and the order passed under Section 148-A(d) at Annexure-A1, apart from calling in question the consequential proceedings of demand notice, penalty order, computation sheet and other consequential proceedings. -3-

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2. Petitioner submits that the assessment order passed for the assessment year 2016-17 is an ex-parte order as could be noticed from the observation at Para 3.2 of Annexure-B. It is submitted that the petitioner had not made out any response as the communication that was sent for the assessment year 2016-17 was to the address at Tiruchirappalli, Tamil Nadu, whereas the petitioner has shifted his place of residence and has been filing returns since 2009 showing Bangalore address.

3. It is the case of the petitioner that notice may have been posted at the portal, however, the absence of physical notice to the address at Bangalore has prejudiced the petitioner and resulted in bonafide lapse culminating in the order passed without reply of the petitioner.

4. Learned counsel for the Revenue - Sri. Thirumalesh M, submits that the petitioner ought to have informed change of residence to the authorities. -4- NC: 2026:KHC:1866 WP No. 428 of 2026 HC-KAR

5. As regards such contention, learned counsel for the assessee submits that once returns were filed with the Bangalore address, according to the procedure, the same address may be updated in the records of the department and all further proceedings regarding the same assessee ought to have been sent to the Bangalore address.

6. Without entering into the merits of the contentions regarding service of notice, it would be appropriate to accept the explanation of the petitioner and afford the petitioner an opportunity to contest the order on merits.

7. Having noticed that the petitioner has changed his place of residence from Tamil Nadu to Bangalore and the assertion that the petitioner was filing returns showing Bangalore address right from 2009, it would be appropriate to set aside the assessment order at Annexure-B; computation sheet at Annexure-B1; Demand notice at Annexure-B2; Penalty order at Annexure-C; -5- NC: 2026:KHC:1866 WP No. 428 of 2026 HC-KAR Computation sheet at Annexure-C1; Demand notice at Annexure-C2; Penalty order at Annexure-D; Computation sheet at Annexure-D1; Demand notice at Annexure-D2; Penalty order at Annexure-E; Computation sheet at Annexure-E1, Demand notice at Annexure-E2 and the recovery letter at Annexure-F. Petitioner is reserved liberty to file his returns in response to the notice at Annexure-A. Such returns to be filed within one month from the date of receipt of certified copy of this order.

8. Needless to state, recovery stated to have been made to the tune of Rs.6,54,449/- pursuant to the impugned proceedings, which are now set aside, would be the amount that would be subject to final orders to be passed by the Assessing Authority and subject to adjustment.

9. It is further submitted that apart from recovery, account of the petitioner details of which are furnished at Annexure-N has been frozen. In light of the impugned -6- NC: 2026:KHC:1866 WP No. 428 of 2026 HC-KAR orders being set aside, the order of freezing and attachment of the Bank Account, is also set aside.

10. Accordingly, petition is disposed of. All contentions on merits are kept open. Sd/- (S SUNIL DUTT YADAV) JUDGE VP