HC-KAR
NC: 2026:KHC:58216-DB
WA No. 1317 of 2024
CNR: KAHC010469262024

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

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

**PRESENT**

**THE HON'BLE MR. JUSTICE S.G.PANDIT**

**AND**

**THE HON'BLE DR. JUSTICE CHILLAKUR SUMALATHA**

**WRIT APPEAL NO.1317 OF 2024 (T-IT)**

**BETWEEN:**

1. CENTRAL BOARD OF DIRECT TAXES,
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
REPRESENTED BY
ADDITIONAL CIT(OSD)
(OT AND WT) JEEVAN VIHAR,
BUILDING SANSAD MARG
NEW DELHI-100001.

Digitally signed by AASEEFA PARVEEN
Location: HIGH COURT OF KARNATAKA

2. PRINCIPAL CHIEF COMMISSIONER
KARNATAKA AND GOA,
CENTRAL REVENUE BUILDING,
INFANTRY ROAD
BANGALORE-560001.

3. PRINCIPAL COMMISSIONER OF
INCOME TAX-3, 6TH FLOOR,
80 FT ROAD BMTC BUILDING,
KORMANGALA,
BANGALORE-560095.

4. ASSESSING OFFICER
ACIT CIRCLE-3(1)(2),
6TH FLOOR 80 FT ROAD,
BMTC BUILDING,
KORMANGALA,
BANGALORE-560095.

5. ASST DIRECTOR OF INCOME TAX,
CENTRALIZED PROCESSING CENTER,
48/1, 48/2 PRESTIGE ALPHA,
BERATENA AGRAHARA,
ELECTRIC CITY(POST),
HOSUR ROAD,
BANGALORE-560500.

…APPELLANTS

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

**AND:**

M/S. CENTURY JOINT DEVELOPMENTS PVT.LTD.,
PRIVATE LIMITED COMPANY
EARLIER M/S GREENORCHARDS
FARM HOUSES PVT. LTD.,
PRIVATE LIMITED COMPANY
EARLIER M/S. GREENORCHARDS FARM HOUSES
PARTNERSHIP FIRM NO.10/1,
LAKSHMINARAYANA,
COMPLEX PALACE ROAD,
VASANTH NAGAR,
BENGALURU-560052.
REP BY ITS MANAGING DIRECTOR
SRI ASHWIN PAI.

…RESPONDENT

THIS WRIT APPEAL FILED U/S 4 OF THE KARNATAKA HIGH COURT ACT PRAYING TO SET ASIDE THE ORDER DATED 23.04.2024 IN WRIT PETITION NO.10948 OF 2024 PASSED BY THE HON'BLE LEARNED SINGLE JUDGE.

THIS APPEAL, COMING ON FOR PRELIMINARY HEARING, THIS DAY, JUDGMENT WAS DELIVERED THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE DR. JUSTICE CHILLAKUR SUMALATHA

**ORAL JUDGMENT**

(PER: HON'BLE MR. JUSTICE S.G.PANDIT)

Heard learned counsel Sri.E.I.Sanmathi for the appellants-revenue and perused the material on record.

2. The appellants-revenue is before this Court aggrieved by the order dated 23.04.2024 in Writ Petition No.10948/2024, whereunder the respondent's writ petition is allowed quashing the impugned intimation dated 19.08.2020 and impugned order dated 05.03.2024 refusing to condone delay of 2 Hours, 38 Minutes and 26

Seconds in filing the original return of income for assessment year 2019-2020.

3. Learned counsel Sri.E.I.Sanmathi would submit that respondent-assessee is a habitual defaulter in filing return of income and further he submits that he has not filed return of income for 3 successive assessment years. Therefore, the Assessing Officer is justified in rejecting the prayer of the respondent-assessee for condoning the delay of 2 Hours, 38 Minutes and 26 Seconds in filing the return of income for the assessment year 2019-2020.

4. Learned Single Judge under impugned order, condoned the delay and set aside the order dated 05.03.2024 and while condoning the delay has observed that the delay is very minimal and the approach of the Assessing Officer is hyper-technical and clearly contrary to the material on record.

5. Section 119(2)(b) of the Income Tax Act, 1961 authorizes the authorities specified therein to admit an

application or claim for any exemption, deduction, refund or any other relief under the Act, after the expiry of the period specified by or under the Act for making such application or claim and deal with the same on merits in accordance with law. Only the precondition for admitting such application is to examine the genuine hardship pleaded by the party.

6. In the instant case, the application of the respondent-assessee indicates that there was a technical glitch and the departmental reply would indicate that it cannot provide any comments on the glitch encountered by the respondent-assessee. When the delay is very minimal of 2 Hours, 38 Minutes and 26 Seconds, the Assessing Officer ought not to have rejected the application for condonation of delay. The delay is not in days, months or years, it is only 2 Hours, 38 Minutes and 26 Seconds. There is no intention of the respondent-assessee to avoid filing of return of income for the assessment year 2019-2020. In the said circumstances,

we are of the considered opinion that the appellants-revenue has not made out any ground to interfere with the order passed by the learned Single Judge.

7. Accordingly, the writ appeal stands ***rejected***.

In view of disposal of the main appeal, pending interlocutory applications stand disposed of.

**Sd/-**
**(S.G.PANDIT)**
**JUDGE**

**Sd/-**
**(DR.CHILLAKUR SUMALATHA)**
**JUDGE**

NS
CT:TSM
List No.: 2 Sl No.: 6