



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 31ST DAY OF OCTOBER, 2025

BEFORE

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

WRIT PETITION NO.19497 OF 2022 (T-IT)

BETWEEN:

R N SHETTY TRUST
A TRUST REGISTERED UNDER
THE BOMBAY PUBLIC TRUSTS ACT 1950
REPRESENTED BY ITS TRUSTEE
SRI NAVEEN RAMA SHETTY
SON OF SRI RAMA NAGAPPA SHETTY
AGED ABOUT 54 YEARS,
7TH FLOOR, NAVEEN COMPLEX
NO. 14, M. G. ROAD, TRINITY CIRCLE
BENGALURU – 560 001
PAN: AAATR2319D

...PETITIONER

(BY SRI. ANNAMALAI S., ADVOCATE)

AND:

1. THE PRINCIPAL COMMISSIONER OF
INCOME TAX (CENTRAL),
BENGALURU CENTRAL,
REVENUE BUILDING,
QUEEN'S ROAD,
BENGALURU – 560 001
2. THE ASSISTANT/DEPUTY COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE – 2(3),
BENGALURU CENTRAL,
REVENUE BUILDING,
QUEEN'S ROAD,
BENGALURU – 560 001

...RESPONDENTS

(BY SRI. RAVI RAJ Y. V. & SRI. M. DILIP, ADVOCATES)

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 QUASHING THE ORDER DATED 24.02.2021 PASSED UNDER SECTION 119(2)(b) OF THE INCOME TAX ACT, 1961 (HEREINAFTER REFERRED TO AS THE ACT) FOR THE ASSESSMENT YEAR 2017-18 BY THE R1 BEARING DIN AND NOTICE NO.ITBA/COM/F/17/2020-21/1030932039(1) REFERRED AS ANNEXURE-A1 TO THE EXTENT HELD AGAINST THE PETITIONER IN NOT CONDONING THE DELAY IN FILING FORM 10 AND CORRIGENDUM TO THE ORDER DATED 24.02.2021 PASSED VI DATED 26.02.2021 VIDE DIN AND ORDER NO.ITBA/COM/F/17/2020.21/1031047112(1) AS REFERRED AS ANNEXURE-A2 AND ETC.,

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 quashing of the impugned order at Annexure-A1 dated 24.02.2021 passed by respondent No.1, whereby the application filed by the petitioner under Section 119(2)(b) seeking condonation of delay of 36 days in filing the income tax returns in relation to the Assessment Year 2017-18 was rejected by the respondent No.1.

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

3. A perusal of the material on record will indicate that in relation to the aforesaid Assessment Year 2017-18, the petitioner



filed returns after the prescribed period along with the application seeking condonation of delay of 36 days in filing the returns *interalia* contending that there was system failure due to heavy rainfall and owing to bonafide reasons, unavoidable circumstances and sufficient cause, the petitioner was not in a position to file the returns within the prescribed period. It was contended that the delay in filing the I.T. returns was due to genuine hardship as contemplated in the Circular No.9/2015 dated 09.06.2015 and as such, the respondent committed an error in rejecting the application for condonation of delay filed by the petitioner under Section 119(2)(b) of the I.T.Act, which deserves to be set aside.

4. Per contra, learned counsel for the respondents-Revenue would support the impugned order and submits that there is no merit in the petition and the same is liable to be dismissed.

5. A perusal of the impugned order will indicate that the respondents have adopted hyper technical approach in refusing to condone the delay without appreciating that the inability and omission on the part of the petitioner to file I.T. returns within the prescribed period was due to system failure as a result of heavy rainfall, who could file the I.T. returns subsequent to expiry of the



prescribed period. The respondents failed to appreciate that the petitioner could not file his I.T. returns within the prescribed period on account of bonafide reasons, unavoidable circumstances and sufficient cause, which clearly constituted genuine hardship on the part of the petitioner/assessee as contemplated in the said Circular dated 09.06.2015 and failure to appreciate this, has resulted in erroneous conclusion warranting interference by this Court in the present petition.

6. Under these circumstances, adopting justice oriented approach and having regard to valid and sufficient ground pleaded by the petitioner in support of his claim for condonation of delay, I deem it just and appropriate to set aside the impugned order and condone the delay of 36 days in filing the returns by the petitioner by allowing the application filed by the petitioner.

7. In the result, I pass the following:

ORDER

- (i) The petition is hereby ***allowed***.
- (ii) The impugned order at Annexure-A1 dated 24.02.2021 and the corrigendum to the order



dated 24.02.2021 at Annexure-A2, both passed by respondent No.1 are hereby set-aside;

- (iii) The application filed by the petitioner under Section 119(2)(b) for condonation of delay of 36 days in filing Income Tax Returns for the Assessment Year 2017-18 is hereby allowed;
- (iv) The respondents are directed to accept the returns submitted by the petitioner for the aforesaid Assessment Year 2017-18;
- (v) It is needless to state that respondents are at liberty to verify the claim of the petitioner and proceed further in accordance with law.

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