



IN THE HIGH COURT OF KARNATAKA, AT DHARWAD
DATED THIS THE 8TH DAY OF DECEMBER, 2025
BEFORE
THE HON'BLE MR. JUSTICE M.NAGAPRASANNA
WRIT PETITION NO. 103993 OF 2025 (T-IT)

BETWEEN:

MURIGEPPA KASHAPPA NARA
AGE: 60 YEARS, OCC. AGRICULTURE,
PLOT NO. 113 M/S. V. P. NARA BUILDING,
MUCHAKANDI ROAD, APMC YARD,
BAGALKOT - 587101
PAN NO. ABYPNO675K.

...PETITIONER

(BY MS. UMER FOR
SRI. H. R. KAMBIYAVAR, ADVOCATES)

AND:

1. GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
THE PRINCIPAL COMMISSIONER OF
INCOME TAX, NAVANAGAR, P. B. ROAD,
HUBBALLI-580025.
2. THE INCOME TAX OFFICER,
WARD-I NAVANAGAR,
BAGALKOT-587101.

...RESPONDENTS

(BY SRI. M.B KANAVI, CGSC FOR R1)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT IN THE NATURE OF DIRECTION OF IN THE NATURE OF A WRIT OF CERTIORARI QUASHING THE IMPUGNED ORDER BEARING NO. ITBA/COM/F/17/2025-26/1075404383(1), DATED. 1.4.2025, VIDE ANNEXURE-C, PASSED BY THE RESPONDENT NO.1 TO THIS WRIT PETITION.

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





ORAL ORDER

(PER: THE HON'BLE MR. JUSTICE M.NAGAPRASANNA)

1. The petitioner is before this Court seeking the following prayer.

1. Issue a Writ in the nature of direction or in the nature of a Writ of Certiorari quashing the impugned order bearing No. ITBA/COM/F/17/2025-26/1075404383(1), dated 1.4.2025, vide Annexure-C, passed by the respondent No.1 to this writ petition.
2. Issue a Writ of Mandamus or a Writ in the nature of Mandamus directing the respondent No.1 herein to consider the representation filed by the petitioner, dated. 27.02.2020, vide ANNEXURE-B to this Writ Petition and to allow the claim of refund made by the petitioner.
3. This Hon'ble High Court may be pleased to issue such other writ or writs or directions as this Hon'ble High Court may deem it fit to grant in the facts and circumstances of the petitioner's case.

2. The petitioner is an assessee and submits his return of income for the assessment year 2018-19. The TDS certificates deducted by Karnataka State Mineral Corporation was not placed before the Assessing Officer at the relevant point in time. Therefore, the petitioner then by placing those materials that he was entitled to refund of TDS that is deducted from the hands of the said Mineral Corporation already, files an application under Section 119(2)(b) of the Income Tax Act. This comes to be



rejected on the score of delay. Therefore, the petitioner is before this Court in the subject petition.

3. The learned counsel for the respondent Mr.Thirumalesh and Ms.Rupa would vehemently refute the submission contending that the petitioner has no right to claim refund, as he has lost his right by sheer delay and therefore, would seek dismissal of the petition.

4. I have given my anxious consideration to the submissions of the learned counsel for parties and have perused the material on record.

5. The afore-narrated facts are not in dispute. The erroneous TDS that is paid and allegedly deducted from the hands of the petitioner is on ignorance of Karnataka Mineral Development Corporation already deducting TDS while making payments to the petitioner. This is brought to the notice of the respondent albeit with certain delay.

6. In the peculiar facts of this case, I deem it appropriate to condone the delay and remit the matter back to



the hands of respondent No.2 to consider the case of the petitioner on its merit and pass necessary orders thereon.

7. In the light of the aforesaid circumstance, the representation of the petitioner submitted for the said purpose shall merit consideration at the hands of the respondent in strict consonance with law within an outer limit of four months from the date of receipt of the copy of the order.

8. It is made clear that this Court has only considered the aspect of delay in filing the returns and condoned the same. On the merit, it is for the respondent No.1 or respondent No.2, the competent authority, to consider the same and pass necessary orders.

Ordered accordingly.

**Sd/-
(M.NAGAPRASANNA)
JUDGE**

Rsh
CT:ANB
List No.: 1 Sl No.: 20