Azeem Infinite Dwelling India Pvt. Ltd. v. Income Tax Officer, Ward 1(1)(1) & Anr.

W.P. No. 11636/2024

2024:KHC:24862 | 2024-07-02

Reassessment instruments set aside and matter restored to reply stage after notices went to the former accountant's email.

148A(b) | 148A(d) | 148 | 147 | 144 | 144B | 156 | 274 | 272A(1)(d)

High Court of Karnataka | Single Judge | Justice S. Sunil Dutt Yadav

Assessment years: 2018-19

Scope of this order

Assessee regained the reply opportunity; the Court did not determine the substantive escaped-income issue or permanently prohibit reassessment.

01 FACTS OF THE CASE

Azeem challenged the 1 April 2022 section 148 A(d) order and section 148 notice, and the 26 February 2024 assessment, demand and penalty notice for AY 2018-19. It said communications went to the email created by a former accountant, leaving it unable to respond, and offered cooperation.

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02 DISCUSSION BY THE HON'BLE COURT

Taking note of that submission and the memo enclosing the 15 March 2022 section 148 A(b) notice, the Court considered it just to restore the opportunity to reply to that notice.

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03 JUDICIAL DECISION

Annexures A, B, D, E and F were set aside: the section 148 A(d) order, section 148 notice, assessment, demand notice and penalty notice. The matter was remitted to the section 148 A(b) reply stage and the petition disposed of.

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04 OUTCOME / IN WHOSE FAVOUR

Assessee regained the reply opportunity; the Court did not determine the substantive escaped-income issue or permanently prohibit reassessment.

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05 EXPERT COMMENTS

Locate the exact stage of remand — The proceeding returns to replying to the 15 March 2022 section 148 A(b) notice. It is not a remand solely for hearing against the completed assessment or a declaration that no future reassessment is possible.

Keep all consequential instruments in view — The operative paragraph identifies five annexures. The last is a penalty notice under section 274 read with 272 A(1)(d), not a final penalty order or a quantified penalty deleted on merits.

The email circumstance supports case-specific relief — The Court relied on the former-accountant email circumstance and the filed memo. The order does not pronounce that every notice sent to a registered email becomes invalid whenever an employee leaves.

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SOURCE & VERIFICATION

Primary High Court order - verified local repository copy

Complete 4-page supplied source; all pages read.

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 4 physical source pages read and visually inspected. SHA-256: 9c94ab940bd5bb395d3e8c2c956c894d277ed7669047c311723dfb3358833ca7.

STATUTORY SCOPE

Only source-supported provisions are indexed; no Income-tax Act, 2025 equivalence is asserted.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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