



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 18513 OF 2022 (T-IT)

BETWEEN:

M/S. GLADIATOR COMMODITIES PRIVATE LIMITED,
19, AMARTOLLA STREET,
BURRABAZAR,
KOLKATA - 700 001.

PRESENT ADDRESS,
M/S. GLADIATOR COMMODITIES PRIVATE LIMITED.
(A COMPANY INCORPORATED UNDER THE
PROVISION OF THE COMPANIES ACT,
AND HAVING ITS REGISTERED OFFICE).
NO. 86/33, 1ST FLOOR,
TIPPASANDRA MAIN ROAD,
SIR C V RAMAN NAGAR,
BANGALORE - 560 075.
(REPRESENTED BY ITS DIRECTOR
SMT. RUPA VASUDEVAN)

...PETITIONER

(BY SRI. ATUL KRISHNA RAO ALUR., ADVOCATE)

AND:

1. UNION OF INDIA,
REP. HEREIN BY THE
FINANCE SECRETARY - MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE,





GOVERNMENT OF INDIA,
NORTH BLOCK
NEW DELHI 110 001.

2. THE PRINCIPAL COMMISSIONER
OF INCOME TAX,
25TH FLOOR, BMTc BUILDING,
80 FEET ROAD, 6TH BLOCK,
KORAMANGALA,
BENGLAURU 560 095.

3. ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIR 4(1),
AAYAKAR BHAWAN,
110 SHANTIPALLY,
E.M. BYPASS,
WEST BENGAL,
KOLKATA 700107.

...RESPONDENTS

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

THIS WP IS FILED UNDER ARTICLES 226 AND 227 OF
THE CONSTITUTION OF INDIA PRAYING TO QUASH THE
INTIMATION/LETTER DATED 27.04.2022, ISSUED BY THE R3
BEARING NO.ITBA/COM/F/17/022-23/1042877256(1) AT
ANNEXURE-G IN SO FAR AS THE PETITIONER IS CONCERNED
AND ETC.,



THIS PETITION, COMING ON FOR FINAL HEARING, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

The petitioner has sought for issuance of appropriate writ to set aside the intimation at Annexure-G. The brief facts are that the petitioner has sought for condonation of delay in filing income tax return for the assessment year 2020-2021 in terms of the representation at Annexure-E filed on 14.12.2021 which was addressed to the Principal Commissioner of Income Tax (PCIT), Bangalore. In effect, the request is in the nature of invoking the power under Section 119(2)(b) of the Income Tax Act, 1961.

2. The authority has issued a communication letter at Annexure-G stating that as the petitioner's PAN lies within the jurisdiction of PCIT, Central-2, Kolkata, the petitioner may seek for appropriate relief before the jurisdictional authority.



3. Learned counsel for petitioner has filed a memo along with an intimation and submits that they had sought for transfer of the PAN to Bangalore jurisdiction and same has been processed favourably during the pendency of the present petition and in light of the subsequent event, the communication at Annexure-G may be set aside with appropriate direction for consideration of the request at Annexure-E by the PCIT.

4. In light of the limited prayer, noticing that Annexure-E is in-effect a request for condonation of delay in filing the return and taking note of the submission of the petitioner that the PAN has been transferred to the jurisdiction of Bangalore, the petition itself could be disposed of by directing the jurisdictional Principal Commissioner of Income Tax at Bangalore to dispose of the representation at Annexure-E as is permissible in law.

5. The petitioner to appear before the authority on 21.04.2026 and appropriate decision be taken by the



authority thereafter in accordance with law. All contentions on merits, however, are kept open.

Accordingly, petition is ***disposed of***.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

MCR