

: 1 :

**IN THE HIGH COURT OF KARNATAKA  
CIRCUIT BENCH AT DHARWAD**

**DATED THIS THE 28<sup>TH</sup> DAY OF SEPTEMBER 2012**

**BEFORE**

**THE HON'BLE MR.JUSTICE H.G.RAMESH**

**Writ Petition No.16435 of 2007 (T-IT)**

**BETWEEN**

M.V.AMARASHETTY  
S/O.VEERABHADRappa AMARASHETTY  
AGED ABOUT 65 YEARS  
CIVIL HOSPITAL ROAD, DHARWAD

... PETITIONER

(BY SRI.A.SHANKAR, ADVOCATE)

**AND**

1. THE CHIEF COMMISSIONER OF INCOME TAX  
CENTRAL REVENUE BUILDING  
NAVANAGARA, HUBLI-580025
2. INCOME TAX OFFICER  
WARD-2(1), CENTRAL REVEUNUE BUILDING  
P.B.ROAD, NAVANAGARA, HUBLI
3. THE SECRETARY  
CENTRAL BOARD OF DIRECT TAXES  
DEPARTMENT OF REVENUE  
O.T.DIVISION 4TH FLOOR  
JEEVAN DEEP BUILDING  
PARLIEMENT STREET  
NEW DELHI - 110 001

... RESPONDENTS

(BY SRI.Y.V.RAVIRAJ FOR SRI.M.V.SESHACHALA,  
ADVOCATE FOR R1 & R2)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE ORDER PASSED BY THE R1, DATED 21.8.2007, VIDE ANNEXURE-A.

THIS PETITION COMING ON FOR ORDERS THIS DAY, THE COURT MADE THE FOLLOWING:

: 2 :

**ORDER**

**H.G.RAMESH, J. (Oral):**

Heard. No reasons are assigned by the Chief Commissioner of Income Tax to reject the petitioner's claim for waiver of interest as could be seen from the order dated 21.08.2007 impugned herein. The hardship pleaded in the applications filed by the petitioner dated 03.12.2004 has not been considered by the Chief Commissioner of Income Tax.

2. The reasoning of the Commissioner reads as under:

*“6. The assessee’s case for waiver of interest u/s.234A and 234B is not covered under any of the conditions mentioned in the clauses above. Hence, his petition for waiver of interests charged u/s.234A and 234B for the Asst. Years 1992-93, 1994-95 and 1995-96 is rejected.”*

: 3 :

3. In my opinion, the matter requires to be reconsidered by the Chief Commissioner of Income Tax in the light of the guidelines laid down by the Gujarat High Court in *Bhanuben Panchal and C. Panchal V. Chief C.I.T.* (269 ITR 27). Accordingly, the impugned order dated 21.08.2007 is set aside and the matter is remitted to the Chief Commissioner of Income Tax, Hubli, for reconsideration in accordance with law. All contentions of both the parties are kept open. Both the parties are at liberty to rely on any of the judgments in support of their case.

**Petition allowed.**

**SD/-  
JUDGE**

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