



2023:KER:74926

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 24<sup>TH</sup> DAY OF NOVEMBER 2023 / 3RD AGRAHAYANA, 1945

WP(C) NO. 28528 OF 2023

**PETITIONER:**

M/S RAMAKRISHNA FUELS  
AGED 25 YEARS  
POTHENCODE, POTHENCODE. P.O, THIRUVANANTHAPURAM,  
REPRESENTED BY PARTNER, FARIS MOHAMMED, S/O SHAJAHAN,  
FIRDOUSE, MANGALAPURAM, THONNAKKAL P.O,  
THIRUVANANTHAPURAM.695317, PIN - 695313  
BY ADVS.  
M.HEMALATHA  
A.RAHIM

**RESPONDENTS:**

- 1 THE COMMISSIONER OF INCOME TAX (APPEAL)  
INCOME TAX DEPARTMENT, OFFICE OF INCOME TAX,  
THIRUVANANTHAPURAM DISTRICT., PIN - 695003
- 2 NATIONAL FACELESS APPELLATE AUTHORITY  
GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF  
REVENUE, (CENTRAL BOARD OF DIRECT TAXES), ROOM NO. 245-  
A, NORTH BLOCK, NEW DELHI-110001. REPRESENTED BY  
ASSISTANT COMMISSIONER OF INCOME TAX., PIN - 110001
- 3 THE INCOME TAX OFFICER  
INCOME TAX DEPARTMENT, WARD 1, (1), AAYKAR BHAVAN, 1ST  
FLOOR, KOWDIAR-P. O, THIRUVANANTHAPURAM DISTRICT., PIN  
- 695003  
BY ADV CHRISTOPHER ABRAHAM

CHRISTOPHER ABRAHAM -SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
24.11.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



## **JUDGMENT**

**Dated this the 24<sup>th</sup> day of November, 2023**

The present writ petition has been filed under Article 226 of the Constitution of India seeking the following reliefs:

- i) *Issue a writ of mandamus or any other appropriate writ, order or direction directing the respondents to consider Exhibit-P5 and P6 and remanded the case back to the Assessing Authority for rehearing and issue orders based on merits of the petitioner's case;*
- ii) *Till orders are passed on Exhibit -P5 and P6, stay further proceedings including coercive proceedings pending disposal of the Writ Petition.*
- iii) *Issue a writ of mandamus or any other appropriate writ, order or direction directing the respondents 1 and 2 to consider and dispose of the Appeal on merit within a time limit to be fixed by this Honourable Court.*
- iv) *Such other reliefs which the petitioner may ask for during the course of the proceedings and which this Hon'ble Court may deem fit and necessary in the interest of justice.*

2. Learned counsel for the petitioner submits that the petitioner got prepared the appeal against the Ext.P2 assessment order, but the petitioner could not upload it because of some technical problems. Learned counsel for the petitioner submits that the petitioner



allowed to file Ext.P5 appeal along with Ext.P6 affidavit and a direction may be issued to the respondents to provide link for uploading the appeal and affidavit etc., against Ext.P2 assessment order.

3. Considering the aforesaid fact, the present writ petition is disposed of with direction to the respondents to provide the link for uploading the appeal and affidavit etc., and applications if any, including the application for condonation of delay in filing the appeal, within a period of two weeks from today.

With the aforesaid direction, the writ petition stands finally disposed of.

**Sd/-**  
**DINESH KUMAR SINGH**  
**JUDGE**

**APPENDIX OF WP(C) 28528/2023**

## PETITIONER EXHIBITS

- Exhibit-P1 A TRUE COPY OF THE DEMAND NOTICE DATED 29-03-2022 ISSUED BY THE 2ND RESPONDENT
- Exhibit-P2 A TRUE COPY OF THE ASSESSMENT ORDER DATED 29-03-2022 ISSUED BY THE 2ND RESPONDENT
- Exhibit-P3 A TRUE COPY OF THE COMPUTATION STATEMENT IN RESPECT OF THE YEAR 2017-2018 DATED 29-03-2022
- Exhibit-P4 A TRUE COPY OF THE RESIGNATION LETTER BY M/S AADHIDEV AND ASSOCIATES DATED 15-03-2022
- Exhibit-P5 A TRUE COPY OF THE GROUNDS IN THE APPEAL MEMORANDUM DATED 17-09-2022 BEFORE THE NATIONAL FACELESS APPEAL CENTRE, NEW DELHI.
- Exhibit-P6 A TRUE COPY OF THE AFFIDAVIT FOR CONDONATION OF DELAY
- Exhibit-P7 TRUE COPY OF THE FORM NO. 35 DOWNLOADED FROM THE TAX DEPARTMENT PORTAL AFTER COMPLETION OF E-FILING DATED 19-09-022
- Exhibit-P8 TRUE COPY OF THE FORM NO. 35 DOWNLOADED FROM THE TAX DEPARTMENT PORTAL AFTER COMPLETION OF E-FILING DATED 19.9.2022
- Exhibit-P9 TRUE COPY OF THE STAY PETITION DATED 17-09-2022
- Exhibit-P10 TRUE COPY OF THE JUDGMENT OF THIS HONOURABLE COURT DATED 03-02-2023 IN W. P. (C) NO. 3584 OF 2023