IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 8TH DAY OF JUNE 2015/18TH JYAISHTA, 1937

WP(C).No. 16997 of 2015 (Y)

PETITIONER :

T.P.BABU, AGED 49 YEARS,
THALASSERY HOUSE, PONJASSERY, VENGOLA P.O.
PERUMBAVOOR, PIN-683 547.

BY ADV. SRI.P.N.DAMODARAN NAMBOODIRI
SMT. RANI.K.P.

RESPONDENTS :
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1. **THE INCOME TAX OFFICER,**
   WARD-1, ALUVA - 683 101.

2. **THE COMMISSIONER OF INCOME TAX (APPEALS)-1**
   O/O.THE COMMISSIONER OF INCOME TAX,
   DEPARTMENT OF INCOME TAX, KOCHI-682 001.

BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 16997 of 2015 (Y)

APPENDIX

PETITIONER(S)' EXHIBITS

P1: TRUE COPY OF THE AWARD NO.160/08 DATED 20.05.2008 ISSUED BY SPECIAL TAHSILDAR (LA) RAILWAY, PERUMBAVOOR TO THE PETITIONER.

P2: TRUE COPY OF THE INCOME TAX RETURN NO.81876460310709 DATED 31.07.2009 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P3: TRUE COPY OF THE NOTICE NO. AQQPB3468B DATED 11.02.2011 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

P4: TRUE COPY OF THE REPLY NOTICE DATED 24.03.2011 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

P5: TRUE COPY OF THE NOTICE NO.AQQPB3468B DATED 14.03.2011 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

P6: TRUE COPY OF THE NOTICE NO.AQQPB3468B/W-1/ALUVA DATED 04.07.2011 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

P7: TRUE COPY OF THE REPLY DATED 18.07.2011 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P8: TRUE COPY OF THE NOTICE NO.AQQPB3468B/W-1/ALUVA DATED 19.08.2011 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

P9: TRUE COPY OF THE REPLY DATED 29.08.2011 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P10: TRUE COPY OF THE ASSESSMENT ORDER NO.AQQPB3468B DATED 30.08.2011 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.16997 of 2015

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Dated this the 8th day of June, 2015

JUDGMENT

The petitioner has approached this Court challenging Ext.P10 assessment order under the Income Tax Act. The petitioner, aggrieved by Ext.P10 assessment order, wants to file an appeal. The petitioner seeks for the following relief:

> To issue a writ in the nature of mandamus or any other appropriate writ or order directing the 2nd respondent to admit the appeal if filed by the petitioner, within a time frame fixed by this Hon'ble court, without considering the delay.

I am of the view that, if there is a delay, it is for the petitioner to satisfy the Appellate Authority, the reason for condonation of delay. If such an application is filed before the appellate authority, certainly, the Appellate Authority will consider the same in accordance with law.

In view of the above, I do not find any reason to issue a writ of mandamus to the Authority. The writ petition is, therefore, disposed of.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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