IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MURALI PURUSHOTHAMAN

THURSDAY, THE 6TH DAY OF JUNE 2024 / 16TH JYAISHTA, 1946

WP(C) NO. 20375 OF 2024

PETITIONER:

MUTTIL PANCHAYATH PRAVASI HARITHA CO-OPERATIVE SOCIETY AGED 62 YEARS
W-316, MUTTIL, WAYANAD- 673 122, REPRESENTED BY ITS PRESIDENT, M.ALI, S/O ABDURAHMAN KUTTY, AGE 62 YEARS, ALIF HOUSE, MUTTIL POST, KALPETTA, WAYANAD, PIN – 673 122.

BY ADVS.
P.A.MOHAMMED SHAH
RENOY VINCENT
SHAHIR SHOWKATH ALI
CHELSON CHEMBARATHY
ABEE SHEJIRIK FASLA N.K
MUHAMED JUNAID V.
ADITH KRISHNAN.U.
SHERIN SHERIYAR
AFEEFA NAFEESA C.C.

RESPONDENTS:

1 UNION OF INDIA
REPRESENTED BY THE SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI, PIN – 110 001.

2 THE CENTRAL BOARD OF DIRECT TAXES
REPRESENTED BY ITS CHAIRPERSON, NORTH BLOCK , NEW DELHI, PIN – 110 001.

3 THE NATIONAL FACELESS ASSESSMENT CENTRE
MAYUR BHAWAN, CONNAUGHT LANE, BARAKHAMBA, NEW DELHI, REPRESENTED BY THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (NAFAC)., PIN – 110 001.

4 ADDITIONAL/JOINT/DEPUTY/ASSISTANT COMMISSIONER OF INCOME TAX/INCOME-TAX OFFICER
NATIONAL FACELESS ASSESSMENT CENTRE (NATIONAL E-ASSESSMENT CENTRE), NEW DELHI, P, PIN – 110 001.

5 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX (KERALA), CENTRAL REVENUE BUILDING, I.S. PRESS ROAD, KOCHI, PIN – 682 018.

6 ASSESSING OFFICER,
INCOME TAX DEPARTMENT, OFFICE OF THE INCOME TAX OFFICER, WARD 1, KALPETTA, WAYANAD, PIN – 673 122.

7 INCOME TAX OFFICER
INTELLIGENCE & CRIMINAL INVESTIGATION, OFFICE OF THE INCOME TAX OFFICER INTELLIGENCE & CRIMINAL INVESTIGATION, AAYAKAR BHAVAN, MANACHIRA, KOZHIKODE, PIN – 673 001.

8 COMMISSIONER OF INCOME-TAX (APPEALS),
INCOME TAX DEPARTMENT, NATIONAL FACELESS ASSESSMENT CENTRE (NATIONAL E-ASSESSMENT CENTRE), NEW DELHI, PIN – 110 001.

BY ADVS.
P.G. JAYASHANKAR PGJ
KEERTHIVAS GIRI
T.C. KRISHNA, SENIOR PANEL COUNSEL.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06.06.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner has filed this writ petition challenging Ext.P6 assessment order, contending, *inter alia*, that the same has been passed in violation of the principles of natural justice.

2. Ext.P6 assessment order is appealable under Section 246 A of the Income Tax Act, 1961. The petitioner has already preferred Ext.P14 appeal against Ext.P6 before the 4th respondent. The appeal has been filed along with an application for condonation of delay. The petitioner has also preferred Ext.P15 stay petition.

3. Heard the learned Counsel for the petitioner and Adv. Keerthivas Giri, the learned standing counsel for income tax department.

4. A petitioner who has already invoked the statutory remedy of appeal cannot maintain this writ petition.

5. Ext.P6 being a statutory appeal, there will be a direction to the 4th respondent to consider the application for condonation of delay, as expeditiously as possible. If the delay is condoned, the 4th respondent shall consider Ext.P15 stay petition expeditiously thereafter and dispose of the same expeditiously. The entire exercise shall be completed within a period of two months from the date of receipt of a copy of this judgment.

Till such time there will be a stay of recovery proceedings pursuant to Ext.P6.

Sd/-

MURALI PURUSHOTHAMAN

JUDGE

SRJ

APPENDIX OF WP(C) 20375/2024

PETITIONER'S EXHIBITS

Exhibit P1	A TRUE COPY OF THE AUDIT CERTIFICATE DATED 24.09.2018 ISSUED TO THE PETITIONER SOCIETY DURING THE RELEVANT FINANCIAL YEAR.
Exhibit P2	A TRUE COPY OF THE COMMUNICATION DATED NIL INTIMATING THE DISPATCH OF THE PAN CARD.
Exhibit P3	THE TRUE COPY OF THE NEW PAN CARD WITH NUMBER AAMAM5979P ISSUED TO THE PETITIONER SOCIETY DATED NIL.
Exhibit P4	THE TRUE COPY OF THE LETTER DATED 10.01.2019 RECEIVED BY THE PETITIONER SOCIETY FROM THE 7TH RESPONDENT.
Exhibit P5	THE TRUE COPY OF THE LETTER WHICH WAS ATTACHED WITH THE DOCUMENTS PRODUCED BEFORE THE 7TH RESPONDENT DATED 21.01.2019.
Exhibit P6	THE TRUE COPY OF THE ASSESSMENT ORDER DATED 26.12.2023 ISSUED UNDER SECTION 147 READ WITH SECTION 144 READ WITH SECTION 144B.
Exhibit P7	THE TRUE COPY OF THE NOTICE OF DEMAND DATED 26.12.2023 ISSUED UNDER SECTION 156 OF THE ACT.
Exhibit P8	THE TRUE COPY OF THE COMPUTATION SHEET DATED 26.12.2023 ISSUED UNDER SECTION 156 OF THE ACT.
Exhibit P9	THE TRUE COPIES OF THE SHOW CAUSE NOTICES ISSUED UNDER SECTION 274 READ WITH 272A(1)(D).
Exhibit P10	THE TRUE COPIES OF THE SHOW CAUSE NOTICES ISSUED UNDER SECTION 274 READ WITH 271AAC(1) OF THE ACT DATED 26.12.2023.

Exhibit P11	A TRUE COPY OF THE NOTICE DATED 21.03.2022 ISSUED UNDER SECTION 148A(B) OF THE ACT.
Exhibit P12	A TRUE COPY OF THE ORDER DATED 06.04.2022 ISSUED BY THE 6TH RESPONDENT UNDER SECTION 148A (D) OF THE ACT.
Exhibit P13	A TRUE COPY OF THE COMMUNICATION DATED 06.02.2023 ISSUED BY THE 3RD RESPONDENT.
Exhibit P14	A TRUE COPY OF THE APPEAL DATED 14.03.2024 FILED IN FORM 35A BEFORE THE JOINT COMMISSIONER (APPEALS) OR THE COMMISSIONER OF INCOME-TAX (APPEALS).
Exhibit P15	A TRUE COPY OF THE STAY APPLICATION DATED 15.03.2024 FILED BEFORE THE RESPONDENT.
Exhibit P16	A TRUE COPY OF THE NOTICE DATED 10.05.2024 ISSUED BY THE 8TH RESPONDENT UNDER SECTION 250 OF THE ACT.
Exhibit P17	A TRUE COPY OF THE GROUNDS FOR APPEAL IN WORD FILE FORMAT SUBMITTED BY THE PETITIONER DATED 30.05.2024.
Exhibit P18	TRUE COPY OF SHOW-CAUSE NOTICE DATED 10.04.2024 ISSUED UNDER SECTION 274 READ WITH 272A(1)(D).
Exhibit P19	TRUE COPY OF SHOW-CAUSE NOTICES DATED 10.04.2024 ISSUED UNDER SECTION 274 READ WITH 271AAC(1) OF THE ACT DATED.