



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 1ST DAY OF MARCH 2024 / 11TH PHALGUNA, 1945

WP(C) NO. 8079 OF 2024

PETITIONER:

MR. ANTONY SUNNY,
AGED 41 YEARS, S/O. SUNNY V. A.,
RESIDING AT VELLARA HOUSE, NHAMANGHAT (PO),
NAYARANGADI VYLATHURU, VADEKKEKAD CHAVAKKAD,
KERALA, THRISSUR, PIN - 679563.

BY ADVS.

SMT. K. LATHA
SMT. GAYATHRI NARENDRANATH
SMT. MEERA MENON
SRI. JOMTON F. PAYANKAN

RESPONDENTS:

- 1 THE COMMISSIONER OF INCOME TAX (APPEALS),
INCOME TAX DEPARTMENT,
NATIONAL FACELESS APPEAL CENTRE (NFAC),
ROOM NO. 245-A, NORTH BLOCK, NEW DELHI, PIN - 110001.
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 2(1), THRISSUR, AAYAKAR BHAVAN,
SHAKTHAN THAMPURAN NAGAR, THRISSUR HO,
THRISSUR, PIN - 680001.

BY ADVS.

SRI. P. G. JAYASHANKAR - STANDING COUNSEL
SRI. G. KEERTHIVAS - STANDING COUNSEL

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
01.03.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**DINESH KUMAR SINGH, J.****W.P.(C) No. 8079 of 2024**

Dated this the 1st day of March, 2024

JUDGMENT

1. The present writ petition has been filed impugning the order in Exhibit P-6 dated 10.11.2023 passed in statutory appeal by the Commissioner of Income Tax (Appeals), Thrissur against the assessment order dated 28.12.2018 in Exhibit P-1 under Section 143 (3) of the Income Tax Act, 1961 in respect of the assessment year 2016-17. The Assessing Officers had added Rs. 60,00,000/- to the Income from business as returned Rs. 20,99,452/- and gross income has been determined to be Rs. 80,99,452/-.

2. The petitioner/assessee filed the appeal on 21.05.2019 against the assessment order dated 28.12.2018. The appeal was filed with delay of 115 days. The only reason for filing the appeal with delay was given is '*website problem*'. The assessment order and demand notices were duly served on the petitioner on 28.12.2018 itself. The Appellate Authority found the reasons for filing the appeal with huge delay of 115 days was not convincing. The petitioner failed to provide any evidence to the said reason (*website problem*). From 28.12.2018 to 27.01.2019. The petitioner was issued several notices



affording opportunity of hearing. The notices issued on 03.11.2022, 15.06.2023, 07.09.2023, 12.09.2023, 05.10.2023 and 25.10.2023 have been mentioned in the impugned order, which remained unreplied and unanswered. Considering the conduct of the petitioner and the reason given for filing the appeal with delay i.e. '*website problem*', the Commissioner of Appeal has dismissed the appeal on the ground of delay.

3. This Court does not find that there has been violation of the principles of natural justice as contended by the learned Counsel for the petitioner nor the orders suffers from any manifest infirmity or illegality which requires this Court to interfere with the appellate order passed by the 1st respondent. Thus, this Court finds no merit in this writ petition and hence, the same is hereby dismissed.

Sd/-

DINESH KUMAR SINGH
JUDGE

Svn

**APPENDIX OF WP(C) 8079/2024****PETITIONER'S EXHIBITS**

EXHIBIT P1	THE TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2016-2017 DATED 28-12-2018
EXHIBIT P2	THE TRUE COPY OF THE APPEAL IN FORM NO. 35 FILED BY THE PETITIONER AGAINST THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2014-2015 DATED 21.05.2019
EXHIBIT P3	THE TRUE COPY OF THE RESOLUTION DATED 10TH DAY OF JUNE 2022 PASSED BY ANY TIME MONEY PRIVATE LIMITED
EXHIBIT P4	THE TRUE COPY OF THE CERTIFICATE ISSUED BY SUPERINTENDENT, CENTRAL PRISON & AMP; CORRECTIONAL HOME, KANNUR DATED 01/12/2023
EXHIBIT P5	THE TRUE COPY OF THE APPEAL HEARING NOTICE FOR THE YEAR 2015-2016 DATED 15-06-2023
EXHIBIT P5(A)	THE TRUE COPY OF THE APPEAL HEARING NOTICE FOR THE YEAR 2015-2016 DATED 07-09-2023
EXHIBIT P5(B)	THE TRUE COPY OF THE APPEAL HEARING NOTICE FOR THE YEAR 2015-2016 DATED 12-09-2023
EXHIBIT P5(C)	THE TRUE COPY OF THE APPEAL HEARING NOTICE FOR THE YEAR 2015-2016 DATED 05-10-2023
EXHIBIT P5(D)	THE TRUE COPY OF THE APPEAL HEARING NOTICE FOR THE YEAR 2015-2016 DATED 25-10-2023
EXHIBIT P6	THE TRUE COPY OF THE APPELLATE ORDER DATED 10-11-2023 FOR THE ASSESSMENT YEAR 2016-2017 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER UNDER SECTION 250 OF THE INCOME TAX ACT
EXHIBIT P7	THE TRUE COPY OF THE APPELLATE ORDER DATED 12-09-2023 FOR THE ASSESSMENT YEAR 2014-2015 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER UNDER SECTION 250 OF THE INCOME TAX ACT
EXHIBIT P8	THE TRUE COPY OF THE DEMAND NOTICE DATED 28-12-2018 ISSUED BY THE ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 2 (1), THRISSUR ISSUED UNDER SECTION 156 OF THE INCOME TAX ACT FOR THE ASSESSMENT YEAR 2016-2017