



2023:KER:82822

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 22<sup>ND</sup> DAY OF DECEMBER 2023 / 1ST POUSHA, 1945

WP(C) NO. 39143 OF 2023

PETITIONER/S:

T.J VINOD  
AGED 58 YEARS  
S/O T.M JOSEPH, M L A FROM ERNAKULAM CONSTITUENCY,  
32/118, THYVELIKKAKATH HOUSE, NORTH ROAD,  
THAMMANAM, PIN - 682032

BY ADVS.  
JOY GEORGE  
PRAICY JOSEPH  
TANYA JOY

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (EXEMPTIONS)  
OFFICE OF THE INCOME TAX DEPARTMENT, OLD RAILWAY  
STATION ROAD, ERNAKULAM, PIN - 682018
  
- 2 INCOME TAX OFFICER  
EXEMPTION WARD, OFFICE OF THE INCOME TAX  
DEPARTMENT, OLD RAILWAY STATION ROAD, ERNAKULAM,  
PIN - 682018.

BY SRI.CYRIAC TOM

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR  
ADMISSION ON 22.12.2023, THE COURT ON THE SAME DAY DELIVERED  
THE FOLLOWING:



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**JUDGMENT**

The present writ petition has been filed seeking to quash order dated 18.9.2023 in Ext.P6, whereby the petitioner's application for registration under Section 12A of the Income Tax Act, 1961 ("Act", for short) has been rejected as the petitioner did not appear in response to the hearing notice dated 17.7.2023 and did not file any reply in response to the show cause notice dated 9.8.2023.

2. Learned counsel for the petitioner submits that for compelling circumstances, he could not file reply to the show cause notice dated 9.8.2023 and also could not appear in response to the hearing notice dated 17.7.2023. He further submits that the petitioner has all relevant documents in support of his case for registration under Section 12A of the Act and prays that the petitioner may be afforded one more opportunity to produce all



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relevant documents and make submissions before the Commissioner of Income Tax (Exemptions), Ernakulam.

3. Considering the aforesaid facts, the petitioner is directed to appear before the Commissioner of Income Tax (Exemptions), Ernakulam on 5.1.2024 along with all relevant documents. The Commissioner of Income Tax (Exemptions) may direct the petitioner to produce further documents, if any, required and after hearing the petitioner, the Commissioner shall pass appropriate orders on the application of the petitioner seeking registration under Section 12A of the Income Tax Act. If the petitioner fails to appear on 5.1.2024 and does not produce the relevant documents as required by the Commissioner, no further opportunity shall be granted to the petitioner and in such circumstances, the order impugned herein will stand.

With the aforesaid observations and direction, the present writ petition stands finally disposed



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of. Pending interlocutory application, if any, in  
the present writ petition stands dismissed.

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

jg



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**APPENDIX OF WP(C) 39143/2023**

**PETITIONER EXHIBITS**

Exhibit P1 THE TRUE COPY OF THE TRUST DEED DATED 28.09.2021

Exhibit P2 THE TRUE COPY OF THE AMENDED TRUST DEED DATED 07.09.2023

Exhibit P3 THE TRUE COPY OF THE LETTER ITBA/ASK/F/73/2023-24/1055190098(1) DATED 17.08.2023 ISSUED FROM THE OFFICE OF THE INCOME TAX OFFICER (EXEMPTION WARD) KOCHI

Exhibit P4 THE TRUE COPY OF THE ACKNOWLEDGEMENT OF THE DOCUMENTS SIGNED BY THE 2ND RESPONDENT SUBMITTED BY THE PETITIONER ON 18.08.2023

Exhibit P5 THE TRUE COPY OF THE ACKNOWLEDGMENT OF THE 2ND RESPONDENT DATED 14.09.2023 ACCEPTING THE AMENDED TRUST DEED

Exhibit P6 THE TRUE COPY OF THE LETTER DATED 18.09.2023 ISSUED BY THE 2ND RESPONDENT

