



2024:KER:2733

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 12TH DAY OF JANUARY 2024 / 22ND POUSHA, 1945

WP(C) NO. 41507 OF 2023

PETITIONER/S:

V.G. SURESH,
AGED 51 YEARS
66, ARYA, S.N. PARK, POOTHOLE, THRISSUR, PIN - 680004
BY ADVS.
HARISANKAR V. MENON
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER OF INCOME TAX,
INCOME TAX DEPARTMENT, CENTRAL CIRCLE, THRISSUR, PIN -
680001
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS),
4TH FLOOR, C.R. BUILDINGS, I.S. PRESS ROAD, ERNAKULAM,
KOCHI, PIN - 682018

SUSIE B. VARGHESE-SR.SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12.01.2024, ALONG WITH WP(C).41806/2023, 41838/2023 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**IN THE HIGH COURT OF KERALA AT ERNAKULAM****PRESENT****THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH****FRIDAY, THE 12TH DAY OF JANUARY 2024 / 22ND POUSHA, 1945****WP(C) NO. 41806 OF 2023****PETITIONER/S:**

V.G. SURESH,
AGED 51 YEARS
66, ARYA, S.N. PARK, POOTHOLE, THRISSUR, PIN - 680004
BY ADVS.
HARISANKAR V. MENON
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER OF INCOME TAX,
INCOME TAX DEPARTMENT, CENTRAL CIRCLE, THRISSUR, PIN -
680001
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS),
4TH FLOOR, C.R. BUILDINGS, I.S. PRESS ROAD, ERNAKULAM,
KOCHI, PIN - 682018
SUSIE B. VARGHESE-SR.SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12.01.2024, ALONG WITH WP(C).41507/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**IN THE HIGH COURT OF KERALA AT ERNAKULAM****PRESENT****THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH****FRIDAY, THE 12TH DAY OF JANUARY 2024 / 22ND POUSHA, 1945****WP(C) NO. 41838 OF 2023****PETITIONER/S:**

V.G. SURESH,
AGED 51 YEARS
66, ARYA, S.N. PARK, POOTHOLE, THRISSUR, PIN - 680004
BY ADVS.
HARISANKAR V. MENON
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER OF INCOME TAX,
INCOME TAX DEPARTMENT, CENTRAL CIRCLE, THRISSUR, PIN -
680001
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS),
4TH FLOOR, C.R. BUILDINGS, I.S. PRESS ROAD, ERNAKULAM,
KOCHI, PIN - 682018
SUSIE B. VARGHESE-SR.SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12.01.2024, ALONG WITH WP(C).41507/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**IN THE HIGH COURT OF KERALA AT ERNAKULAM****PRESENT****THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH****FRIDAY, THE 12TH DAY OF JANUARY 2024 / 22ND POUSHA, 1945****WP(C) NO. 41857 OF 2023****PETITIONER/S:**

V.G. SURESH,
AGED 51 YEARS
66, ARYA, S.N. PARK, POOTHOLE, THRISSUR, PIN - 680004
BY ADVS.
HARISANKAR V. MENON
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER OF INCOME TAX,
INCOME TAX DEPARTMENT, CENTRAL CIRCLE, THRISSUR, PIN -
680001
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS)
4TH FLOOR, C.R. BUILDINGS, I.S. PRESS ROAD, ERNAKULAM,
PIN - 682018
SUSIE B. VARGHESE-SR.SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12.01.2024, ALONG WITH WP(C).41507/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**IN THE HIGH COURT OF KERALA AT ERNAKULAM****PRESENT****THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH****FRIDAY, THE 12TH DAY OF JANUARY 2024 / 22ND POUSHA, 1945****WP(C) NO. 41875 OF 2023****PETITIONER/S:**

V.G. SURESH,
AGED 51 YEARS
66, ARYA, S.N. PARK, POOTHOLE, THRISSUR, PIN - 680004
BY ADVS.
HARISANKAR V. MENON
MEERA V.MENON
R.SREEJITH
K.KRISHNA
PARVATHY MENON

RESPONDENT/S:

- 1 THE DEPUTY COMMISSIONER OF INCOME TAX,
INCOME TAX DEPARTMENT, CENTRAL CIRCLE, THRISSUR, PIN -
680001
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS),
4TH FLOOR, C.R. BUILDINGS, I.S. PRESS ROAD, ERNAKULAM,
KOCHI, PIN - 682018

SUSIE B. VARGHESE-SR.SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
12.01.2024, ALONG WITH WP(C).41507/2023 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



JUDGMENT

Dated this the 12th day of January, 2024

The present writ petitions have been filed impugning the orders passed by the Commissioner of Income Tax (appeals) – the 2nd respondent against the assessment orders for the assessment years 2011-12 to 2015-16.

2. Learned counsel for the petitioner submits that the petitioner has approached this Court only on the ground of violation of principle of natural justice as the petitioner was issued with the notice of hearing by the Appellate Authority for 10.10.2023 and 19.10.2023 for which the petitioner filed reply and requested for adjournment. However, the petitioner's request was not considered and the ex parte appellate orders have been passed. Learned counsel for the petitioner submits that the petitioner will appear on the date fixed before the Appellate Authority and will not seek any adjournment.

3. Considering the said submission, I am satisfied that there appears to have been violation of principle of natural justice to some extent. Therefore, the present writ petitions



are allowed and the impugned Appellate orders are hereby set aside and the cases are remitted back to the 2nd respondent for decision afresh. The petitioner is directed to appear before the 2nd respondent and make submission on 18.01.2024. The petitioner should also deposit of 10% of the total assessed tax in all the 5 assessment orders and if the petitioner deposits 10% of the amount assessed in five assessment orders, remaining demand in pursuance to the assessment orders shall kept in abeyance till decision in the appeals taken by the 2nd respondent. It is made clear that, the petitioner does not deposit 10% of the assessed tax in the five assessment orders or fails to appear before the 2nd respondent on 18.01.2024, no further opportunity shall be granted to the petitioner and the demand as per the assessment orders shall be in force for realisation of the tax assessed.

Sd/-

DINESH KUMAR SINGH
JUDGE

AP



APPENDIX OF WP(C) 41507/2023

PETITIONER EXHIBITS

- Exhibit P1 COPY OF ASSESSMENT ORDER DFOR THE YEAR 2015-16 ISSUED BY THE 1ST RESPONDENT DTD. 27-12-2017
- Exhibit P2 COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 25-01-2018
- Exhibit P3 COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 05-10-2023
- Exhibit P4 COPY OF ADJOURNMENT REQUEST FILED ONLINE BY THE PETITIONER DTD. NIL
- Exhibit P5 COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 12-10-2023
- Exhibit P6 COPY OF ADJOURNMENT REQUEST FILED ONLINE BY THE PETITIONER DTD. NIL
- Exhibit P7 COPY OF OPRDER ISSUED BY THE 2ND RESPONDENT DTD. 30-11-2023



APPENDIX OF WP(C) 41806/2023

PETITIONER EXHIBITS

- Exhibit P1 COPY OF ASSESSMENT ORDER FOR THE YEAR 2011-12 ISSUED BY THE 1ST RESPONDENT DTD. 27-12-2017
- Exhibit P2 COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPOINDENT DTD. 23-01-2018
- Exhibit P3 COPY OF NOTICE ISSUED BY THE 2ND RESPNODENT DTD. 05-10-2023
- Exhibit P4 COPY OF ADJOURNMENT REQUEST FILED ONLINE BY THE PETITIONER DTD. 11-10-2023
- Exhibit P5 COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 12-10-2023
- Exhibit P6 COPY OF ADJOURNMENT REQUEST FILED ONLINE BY THE PETITIONER DTD. 12-10-2023
- Exhibit P7 COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 30-11-2023



APPENDIX OF WP(C) 41838/2023

PETITIONER EXHIBITS

- Exhibit P1 COPY OF ASSESSMENT ORDER FOR THE YEAR 2012-13 ISSUED BY THE 1ST RESPONDENT DTD. 27-12-2017
- Exhibit P2 COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 23-01-2018
- Exhibit P3 COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 05-10-2023
- Exhibit P4 COPY OF ADJOURNMENT REQUEST FILED ONLINE BY THE PETITIONER DTD. 11-10-2023
- Exhibit P5 COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 12-10-2023
- Exhibit P6 COPY OF ADJOURNMENT REQUEST FILED ONLINE BY THE PETITIONER DTD. 12-10-2023
- Exhibit P7 COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 30-11-2023



APPENDIX OF WP(C) 41857/2023

PETITIONER EXHIBITS

- Exhibit P1 COPYOF ASSESSMENT ORDER FOR THE YEAR 2014-15
ISSUED BY THE 1ST RESPONDENT DTD. 27-12-2017
- Exhibit P2 COPY OF APPEAL FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DTD. 23-01-2018
- Exhibit P3 COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT
DTD. 05-10-2023
- Exhibit P4 COPY OF ADJOURNMENT REQUEST FILED ONLINE BY
THE PETITIONER DTD. 11-10-2023
- Exhibit P5 COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT
DTD. 12-10-2023
- Exhibit P6 COPY OF ADJOURNMENT REQUEST FILED ONLINE BY
THE PETITIONER DTD. 26-10-2023
- Exhibit P7 COPY OF ORDER ISSUED BY THE 2ND RESPONDENT
DTD. 30-11-2023

**APPENDIX OF WP(C) 41875/2023**

PETITIONER EXHIBITS

- Exhibit P1 COPY OF ASSESSMENT ORDER FOR THE YEAR 2013-14 ISSUED BY THE 1ST RESPONDENT DTD. 27-12-2017
- Exhibit P2 COPY OF APPEAL FILED BNY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 23-01-2018
- Exhibit P3 COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 05-10-2023
- Exhibit P4 COPY OF ADJOURNMENT REQUEST FILED ONLINE BY THE PETITIONER DTD. 11-10-2023
- Exhibit P5 COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 12-10-2023
- Exhibit P6 COPY OF ADJOURNMENT REQUEST FILED ONLINE BY THE PETITIONER DTD. 12-10-2023
- Exhibit P7 COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 30-11-2023