



2024:KER:20507

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

THURSDAY, THE 14<sup>TH</sup> DAY OF MARCH 2024 / 24TH PHALGUNA, 1945

WP(C) NO. 10163 OF 2024

PETITIONER:

PALLATHUKADAVIL IBRAHIMKUTTY ABDUL KABEER,  
AGED 55 YEARS,  
71, PALATHUMKADAVIL, KANJOOR PO, ERNAKULAM,  
PIN - 683575.

BY ADVS.

HARISANKAR V. MENON

MEERA V.MENON

R.SREEJITH

K.KRISHNA

ACHYUTH MENON

PARVATHY MENON

PADMANATHAN K.V.

RESPONDENTS:

- 1 THE INCOME TAX OFFICER,  
NATIONAL E-ASSESSMENT CENTRE, MAYUR BHAWAN, CONNAUGHT  
LANE, NEW DELHI, DELHI, PIN - 110 001.
- 2 THE PRINCIPAL COMMISSIONER OF INCOME TAX,  
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD, ERNAKULAM,  
KOCHI, PIN - 682 018.
- 3 THE INCOME TAX APPELLATE TRIBUNAL,  
C-I & C-II BLOCK, 1ST FLOOR, KENDRIYA BHAVAN, KAKKANAD,  
KOCHI, REPRESENTED BY ITS SECRETARY, PIN - 682 037.
- 4 THE INCOME TAX OFFICER,  
THE INCOME TAX DEPARTMENT, WARD-2, ALUVA, KAP  
COMMERCIAL COMPLEX, R.S.ROAD, ALUVA, ERNAKULAM,  
PIN - 683 101.

SRI. JOSE JOSEPH, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
14.03.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



## JUDGMENT

The assessment of the petitioner was completed for the year 2018-19 by Ext.P1 order dated 15.03.2021. The Principal Commissioner of Income Tax issued Ext.P2 order under Section 263 of the Income Tax Act finding that Ext.P1 order of assessment is erroneous and prejudicial to the revenue and therefore, set aside the assessment order and directed the Assessing Officer to complete the assessment *de-novo*. The petitioner filed Ext.P3 appeal against Ext.P2 order. According to the petitioner, Ext.P3 appeal was finally heard on 09.02.2024. It is submitted that pending the passing of final orders on Ext.P3 appeal, the petitioner has been served with Ext.P4 notice pursuant to Ext.P2 order. It is submitted that further proceedings on Ext.P4 may be kept in abeyance till the final orders are issued on Ext.P3 appeal.

2. Heard the learned Standing Counsel for the Income Tax Department also.

3. Having heard the learned counsel for the petitioner and the learned Standing Counsel appearing for the Income Tax Department, this writ petition will stand disposed of directing that since Ext.P3 appeal has already been finally heard and orders are



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awaited, further proceedings on Ext.P2, including Ext.P4 shall be kept in abeyance till final orders are passed on Ext.P3 appeal.

The writ petition is disposed of as above.

Sd/-  
**GOPINATH P.**  
**JUDGE**

DK



**APPENDIX OF WP(C) 10163/2024**

**PETITIONER EXHIBITS**

- |                   |   |
|-------------------|---|
| <b>Exhibit P1</b> | <b>COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2018-19 DTD. 15-03-2021</b>  |
| <b>Exhibit P2</b> | <b>COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 29-03-2023</b>                       |
| <b>Exhibit P3</b> | <b>COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DTD. 24-05-2023</b> |
| <b>Exhibit P4</b> | <b>COPY OF NOTICE ISSUED BY THE 4TH RESPONDENT DTD. 01-03-2024</b>                      |

