



W.P.(C.) No. 22739 of 2025

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

FRIDAY, THE 20TH DAY OF JUNE 2025 / 30TH JYAISHTA, 1947

WP(C) NO. 22739 OF 2025

PETITIONER/S:

**AZHAGIYANAMBI VALLINAYAGAM PILLAI
AGED 64 YEARS
S/O VALLINAYAGAM PILLAI TC 36/1569-35(84/3081) AG-
3,PROMAG PRADAKSHINA, KOTHALAM JUNCTION, EANCHAKKAL
ROAD, LLAKKADAV P.O, THIRUVANANTHAPURAM ALSO HAVING
ADDRESS AT KARAMANA BUILDERS AND DEVELOPERS,MAIN
ROAD, AGARAKATTU, ANANTHAPURAM, AGARAKATTU B
O,TIRUNELVELI ,TAMIL NADU, PIN - 627852**

**BY ADVS.
SHRI.PRAVEEN K. JOY
SRI.N.ABHILASH**

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (APPEALS)
OFFICE OF THE INCOME TAX (APPEALS), AAYAKAR BHAVAN,
KOWDIAR, THIRUVANANTHAPURAM, PIN - 695003**
- 2 THE ASSISTANT COMMISSIONER OF INCOME TAX EXEMPTION
CIRCLE,
THIRUVANANTHAPURAM, AAYAKAR BHAVAN, KOWDIAR,
THIRUVANANTHAPURAM, PIN - 695003**
- 3 INCOME TAX OFFICER,
OFFICE OF THE INCOME TAX OFFICER,WARD 1(1)
TRIVANDRAM,ROOM NO.509, 5TH,, AAYKAR BHAWAN 1ST
FLOOR, KAWDIAR P. O.,THIRUVANANTHAPURAM, PIN - 695003**



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- 4 NATIONAL FACELESS ASSESSMENT CENTRE
MAYUR BHAWAN, CONNAUGHT LANE, BARAKHAMBAM, NEW
DELHI, REPRESENTED BY THE PRINCIPAL CHIEF COMMISSIONER
OF INCOME TAX (NAFAC), PIN - 110001
- 5 INCOME TAX OFFICER
NATIONAL FACELESS ASSESSMENT CENTRE, ASSESSMENT UNIT,
MAYUR BHAWAN, CONNAUGHT LANE, BARAKHAMBAM, NEW
DELHI,, PIN - 110001
- 6 APPEAL TO THE JOINT COMMISSIONER (APPEALS) OR THE
COMMISSIONER OF INCOME TAX (APPEALS),
NATIONAL FACELESS ASSESSMENT CENTRE MAYUR BHAWAN,
CONNAUGHT LANE, BARAKHAMBAM, NEW DELHI, PIN - 110001

BY ADVS.

SHRI.P.R.AJITH KUMAR, CGC

CHRISTOPHER ABRAHAM, INCOME TAX DEPARTMENT

SHRI.JOSE JOSEPH, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
20.06.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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ZIYAD RAHMAN A.A., J.**W.P.(C.) No. 22739 of 2025****Dated this the 20th day of June, 2025****JUDGMENT**

The petitioner is aggrieved by Ext.P1 assessment order under Section 147 read with Section 144B of the Income Tax Act. As against the said proceedings, the petitioner has already submitted Ext.P2 appeal along with Ext.P7 petition to condone the delay in filing the appeal. Along with appeal, Ext.P4 stay petition is also submitted by the petitioner. The grievance of the petitioner is against the recovery proceedings that are being pursued against the petitioner, pending consideration of the aforesaid appeal as well as the application. This writ petition is submitted in such circumstances.

After hearing the learned counsel for the petitioner and the learned standing counsel for the respondent, I deem it appropriate to dispose of the writ petition, in view of the fact that the appeals and applications are pending consideration. Accordingly, it is ordered that the 1st respondent shall take up Ext.P7 delay petition first, and the decision shall be taken thereon within a period of 2 months from the date of receipt of a copy of this judgment, after giving the petitioner an opportunity to be heard. In case the delay is condoned, the Ext.P4



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stay petition shall be taken up, and appropriate orders thereon shall be passed after hearing the petitioner within a period of one month thereafter. Till such a decision is taken, the recovery proceedings pursuant to Ext.P1 shall stand stayed.

**Sd/-
ZIYAD RAHMAN A.A.
JUDGE**

sjb/20.06.2025



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APPENDIX OF WP(C) 22739/2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE ASSESSMENT ORDER DATED 20.02.2025
Exhibit P2	TRUE COPY OF THE APPEAL PREFERRED BY THE PETITIONER IN FORM 35 BEFORE THE 1ST RESPONDENT AUTHORITY DATED 14.06.2025
Exhibit P3	TRUE COPY OF THE ACKNOWLEDGMENT RECEIPT OF INCOME TAX FORMS E-FILING DATED 14.06.2025
Exhibit P4	TRUE COPY OF THE STAY PETITION FILED DATED NIL
Exhibit P5	TRUE COPY OF THE ACKNOWLEDGMENT FOR THE STAY PETITION DATED NIL
Exhibit P6	TRUE COPY OF THE GRIEVANCE SUBMITTED BY THE PETITIONER DATED 14.06.2025
Exhibit P7	TRUE COPY OF THE DELAY CONDONATION PETITION DATED 14.06.2025