



2025:KER:41446

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

THURSDAY, THE 12TH DAY OF JUNE 2025 / 22ND JYAISHTA, 1947

WP(C) NO. 17571 OF 2025

PETITIONER/S:

MOHAMED HANEEFA ONATHU KATTIL
AGED 43 YEARS
ONATHU KATTIL HOUSE,
KADAMPUZHA VIA MARAKKARA POST,
MALAPURAM, KERALA, PIN - 676518

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SMT.SARITHA K.S.
SHRI.ARAVIND RAJAGOPALAN MENON
SHRI.ANIL D. NAIR (SR.)

RESPONDENT/S:

- 1 INCOME TAX OFFICER KOZHIKODE
(INTERNATIONAL TAXATION) WARD -1,
KOZHIKODE, PIN - 673001
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS)
THE COMMISSIONER OF INCOME TAX (APPEALS)
INTERNATIONAL TAXATION BMTC BUILDING, BMTC BHAVAN,
7 TH FLOOR 80 TH FT ROAD, 6 TH BLOCK,
KORMANGALA, BANGALORE-, KARNATAKA,
PIN - 560034

W.P.C Nos. 17568, 17571, 17582 and 17585 of 2025

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**BY ADVS.
SRI.P.G.JAYASHANKAR
SRI.G.KEERTHIVAS**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 12.06.2025, ALONG WITH WP(C).17568/2025,
17582/2025 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:**

W.P.C Nos. 17568, 17571, 17582 and 17585 of 2025

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THURSDAY, THE 12TH DAY OF JUNE 2025 / 22ND JYAISHTA, 1947

WP(C) NO. 17568 OF 2025

PETITIONER/S:

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AGED 43 YEARS
ONATHU KATTIL HOUSE, KADAMPUZHA VIA MARAKKARA
POST, MALAPURAM, KERALA, PIN - 676518

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
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BHAVAN, 7TH FLOOR 80TH FT ROAD, 6TH BLOCK,
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PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

THURSDAY, THE 12TH DAY OF JUNE 2025 / 22ND JYAISHTA, 1947

WP(C) NO. 17582 OF 2025

PETITIONER/S:

SUHAIL ONATHU KATTIL
AGED 37 YEARS
ONATHU KATTIL HOUSE, KADAMPUZHA VIA MARAKKARA
POST, MALAPURAM, KERALA, PIN - 676518

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SMT.SARITHA K.S.
SHRI.ARAVIND RAJAGOPALAN MENON
SHRI.ANIL D. NAIR (SR.)

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1. (INTERNATIONAL TAXATION) WARD -1, KOZHIKODE,
PIN - 673001
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS)
INTERNATIONAL TAXATION BMTC BUILDING, BMTC
BHAVAN, 7 TH FLOOR 80 TH FT ROAD, 6 TH BLOCK,
KORMANGALA, BANGALORE, KARNATAKA, PIN - 560034

W.P.C Nos. 17568, 17571, 17582 and 17585 of 2025

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BY ADVS.
SRI.P.G.JAYASHANKAR
SRI.G.KEERTHIVAS

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PRESENT

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THURSDAY, THE 12TH DAY OF JUNE 2025 / 22ND JYAISHTA, 1947

WP(C) NO. 17585 OF 2025

PETITIONER/S:

SUHAIL ONATHU KATTIL
AGED 37 YEARS
ONATHU KATTIL HOUSE, KADAMPUZHA VIA MARAKKARA
POST, MALAPURAM, KERALA, PIN - 676518

BY ADVS.
SHRI. ADITYA UNNIKRISHNAN
SMT.NIVEDITA A.KAMATH
SMT.BINISHA BABY
SMT.SARITHA K.S.
SHRI.ARAVIND RAJAGOPALAN MENON
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- 673001
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INTERNATIONAL TAXATION BMTC BUILDING, BMTC
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JUDGMENT

These writ petitions were filed by the respective petitioners, being aggrieved by the assessment orders under the provisions of the Income Tax Act which are produced as Ext.P1. As against the same, they have already submitted appeals before the 2nd respondent appellate authority and as the recovery proceedings were being pursued against them, pending appeals, these writ petitions were filed. However, it was pointed out that, as Ext.P1 assessment orders were passed under Section 144C read with Section 147 of the Income Tax Act, on the basis of recommendation of Disputes Resolution Panel, the appeal ought to have been filed before the Tribunal as contemplated under Section 253(1)(d) of the Income Tax Act. Since the petitioner realized the above fact, the appeals have been filed before the Tribunal.

2. However, the learned Senior Counsel appearing for the petitioners seeks a breathing time to enable the petitioners to obtain necessary interim orders, in the aforesaid appeals.

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In such circumstances, these writ petitions are disposed of, permitting the petitioners to pursue the appeal now filed before the Tribunal, and with a direction to the respondents to keep further proceedings pursuant to Ext.P1, in abeyance for a period of one month.

Sd/-

ZIYAD RAHMAN A.A.

JUDGE

rpk

W.P.C Nos. 17568, 17571, 17582 and 17585 of 2025

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APPENDIX OF WP(C) 17568/2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE ASSESSMENT ORDER FOR AY 2015-16 DATED 29.03.2025 ALONG WITH THE COMPUTATION SHEET AND DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT
Exhibit P2	TRUE COPY OF THE APPEAL IN FORM 35 DATED 21.04.2025 FILED BEFORE THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT DATED 21/04/2025

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APPENDIX OF WP(C) 17582/2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE ASSESSMENT ORDER FOR AY 2015-16 DATED 28.03.2025 ALONG WITH THE COMPUTATION SHEET AND DEMAND NOTICE ISSUED BY THE 1 ST RESPONDENT
Exhibit P2	TRUE COPY OF THE APPEAL IN FORM 35 DATED 21.04.2025 FILED BEFORE THE 2 ND RESPONDENT
Exhibit P3	TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2 ND RESPONDENT DATED 21-04- 2025

W.P.C Nos. 17568, 17571, 17582 and 17585 of 2025

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APPENDIX OF WP(C) 17585/2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE ASSESSMENT ORDER FOR AY 2016-17 DATED 28.03.2025 ALONG WITH THE COMPUTATION SHEET AND DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT
Exhibit P2	TRUE COPY OF THE APPEAL IN FORM 35 DATED 21.04.2025 FILED BEFORE THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT DATED 21/04/2025

W.P.C Nos. 17568, 17571, 17582 and 17585 of 2025

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APPENDIX OF WP(C) 17571/2025

PETITIONER EXHIBITS

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