IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 28TH DAY OF OCTOBER 2025 / 6TH KARTHIKA, 1947

WP(C) NO. 33642 OF 2025

PETITIONER:

ANISH THOMAS,
AGED 40 YEARS
THEKKEKARA, PALLICKACHIRA P.O.,
PAIPPAD, CHANGANACHERRY,
KOTTAYAM,
PIN - 686537

BY ADVS.
SMT.K.KRISHNA
SHRI.ACHYUTH MENON
SHRI. V. HARISANKAR

RESPONDENTS:

1 THE ADDL./JOINT/DEPUTY/ASST. COMMISSIONER OF INCOME TAX/INCOME TAX OFFICER, ASSESSMENT UNIT,
NATIONAL FACELESS ASSESSMENT CENTRE,
DELHI, PIN - 110001

2 COMMISSIONER OF INCOME TAX (APPEALS)
INCOME TAX DEPARTMENT,
NATIONAL FACELESS APPEAL CENTRE,
DELHI, PIN - 110001

3 THE INCOME TAX OFFICER,
WARD 60(1), INCOME TAX DEPARTMENT,
VIKAS BHAVAN, I P ESTATE, DELHI,
PIN – 110002

BY ADV
SHRI. JOSE JOSEPH, SR.SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28.10.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner is an assessee under the Income Tax Act, 1961 and he is aggrieved by Ext.P16 order passed by the 2nd respondent, rejecting the appeal submitted by the petitioner, pertaining to the assessment year 2020-21. The writ petition is submitted by the petitioner mainly on the reason that, Ext.P16 was passed without a providing him a proper opportunity for being heard.

2. According to the petitioner, even though a notice of hearing as evidenced Ext.12 was issued to the petitioner, proposing to conduct a hearing on 23.07.2025 at 1 p.m., the link for joining the video conferencing was not a hyperlink and hence despite his attempt, he did not

get access to the hearing. The specific case of the petitioner is that he was waiting for a hyperlink to be forwarded to him, by way of an email. It is pointed out that, on the same day the petitioner submitted a written submission as evidenced by Ext.P14. Apart from the above, on the next day of hearing i.e., 24.07.2025, the petitioner also raised a grievance before the authority, to the effect that, video conferencing link was not visible on 22.07.2025. Therefore, he sought some more time. It is also the case of the petitioner that, even though a hyperlink was issued to the petitioner, as evidenced by Ext.P15, that was received to the petitioner at 3.13. a.m. CDT, as the petitioner was in U.S.A. at the relevant time. When the petitioner came to know about the proposed hearing, the time fixed for hearing was over, and therefore, he could not avail the said opportunity as well. It was in these circumstances, the petitioner is challenging Ext.P16 order.

3. I have heard learned Counsel for the petitioner and the learned Standing Counsel for the respondents.

4. When the learned Counsel for the petitioner reiterates the contentions referred to above, the learned Standing Counsel raised a contention that, this writ petition is beyond the territorial jurisdiction of this Court, as no cause of action has arisen within the territorial jurisdiction of this Court. It is also pointed out that, the assessing authority and the appellate authority are in Delhi and the assessment is made in respect of a PAN

number, which contains an address in Noida. Thus, it was pointed out that, the writ petition is to be dismissed on that ground. Apart from that, it is also highlighted that, reasonable opportunities were already granted, which were not availed by the petitioner as well.

5. I have gone through the relevant records. As far as the territorial jurisdiction of this Court is concerned, it is true that, the PAN of the petitioner contains address in Noida in Uttar Pradesh. However, the specific case of the petitioner is that he is a permanent resident of Kerala and now he is working abroad. To substantiate the same, he produced the Aadhar card which was issued in Kerala. Apart from the above, the petitioner also pointed out that, earlier, this Court entertained a writ petition seeking

expeditious disposal of the stay petition filed in the very same appeal as well, which was entertained.

6. After carefully going through the records and also taking note of the fact that, the petitioner is a permanent resident of Kerala, and that the assessment is being made through a faceless method, the reliefs sought in this writ petition can be entertained. While taking this view, this Court has also considered the fact that, this Court has already entertained a writ petition in respect of the very same appeal and directions were issued, which were acted upon by the appellate authority.

7. When it comes to the question of opportunity granted to the petitioner, it is to be noted that, the case of the petitioner is that, he could not access the video conferencing through the link provided in Ext.P12. Ext.P12 would indicate that, the link mentioned above was not a hyperlink and the same was communicated only later, as evidenced by Ext.P15. The specific case of the petitioner is that, the same could not be utilized by the petitioner as the said email was received during the midnight, as he was in U.S.A. at the relevant time. Thus, the documents now made available before this Court would indicate a probable case for the petitioner that, he could not avail an opportunity of hearing, offered to him, for the reasons not attributable to him. The impugned order would also indicate that, the order was passed without hearing the petitioner and after entering into a finding that the petitioner did not avail the opportunities of hearing offered to him. As mentioned above, apparently, the petitioner could not utilize the opportunities, for the reasons beyond his control. Therefore, I am of the view that, the petitioner can be extended a further opportunity.

Accordingly, this writ petition is disposed of, quashing Ext.P16 and directing the 2nd respondent to pass fresh orders on the appeal submitted by the petitioner, after giving the petitioner an opportunity for being heard. This shall be done as expeditiously as possible.

Sd/-
ZIYAD RAHMAN A.A.
JUDGE

scs

APPENDIX OF WP(C) 33642/2025

PETITIONER EXHIBITS

Exhibit P1	COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2020-21 DTD. 10-09-2022
Exhibit P2	COPY OF PENALTY ORDER ISSUED BY THE 1ST RESPONDENT DTD. 20-03-2023
Exhibit P3	COPY OF APPEAL IN FORM 35 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 20-04-2023
Exhibit P4	COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DTD. 17-04-2023
Exhibit P5	COPY OF ORDR ISSUED BY THE 2ND RESPONDENT DTD. 29-05-2024
Exhibit P6	COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 07-03-2025
Exhibit P7	COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 19-05-2025
Exhibit P8	COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 19-05-2025
Exhibit P9	COPY OF THE E-PROCEEDINGS RESPONSE ACKNOWLEDGEMENT DTD. 26-06-2025
Exhibit P10	COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 27-05-2025
Exhibit P11	COPY OF THE E-PRIOCEEDINGS RESPONSE ACKNOWLEDGEMENT DTD. 03-06-2025
Exhibit P12	COPY OF NOTICE ISSUED BY THE 2ND RESPONDENT DTD. 04-07-2025
Exhibit P13	COPY OF THE E-PRIOCEEDINGS RESPONSE ACKNOWLEDGEMENT DTD. 22-07-2025
Exhibit P14	COPY OF THE E-PRIOCEEDINGS RESPONSE ACKNOWLEDGEMENT DTD. 24-07-2025

Exhibit P15	COPY OF THE SCREENSHOT OF THE E-MAIL SENT BY THE E-FILING HELPDESK DEPARTMENT 23-07-2025
Exhibit P16	COPY OF ORDER ISSUED BY THE 2ND RESPONDENT DTD. 01-08-2025
Exhibit P17	COPY IOF THE SCREENSHOT OF THE E-MAIL SENT BY THE PETITIONER 23-07-2025
Exhibit P18	COPY OF NOTICE ISSUED BY THE 3RD RESPONDENT DTD. 07-08-2025