IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

FRIDAY, THE 27TH DAY OF JUNE 2025 / 6TH ASHADHA, 1947

WP(C) NO. 17312 OF 2025

PETITIONER:

MEDIACLOUD STUDIO PRIVATE LIMITED,
74/2315, RIVER LANDING LANE, PACHALAM P.O,
ERNAKULAM, KOCHI REPRESENTED BY ITS MANAGING
DIRECTOR MR.AUSTIN LOPEZ, PIN - 682012

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

RESPONDENT:

THE ASSESSMENT UNIT,
NATIONAL FACELESS ASSESSMENT CENTRE,
INCOME TAX DEPARTMENT,NEW DELHI,
PIN – 110003

BY ADV
SHRI.JOSE JOSEPH, SC,
SHRI.CYRIAC TOM, SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 27.06.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner is a Company registered under the Companies Act and is aggrieved by Ext.P9 order of assessment passed by the respondent herein pertaining to the assessment year 2023-24. The petitioner approached this Court by filing this writ petition challenging Ext.P9 instead of availing the statutory remedies, mainly on the ground that, the petitioner was not served with the show cause notice in the email address, which was newly created by them, despite intimation in this regard. According to the petitioner, the communications from the respondent herein were being received by the petitioner, in the email ID “kapaluvakap@gmail.com”. Later, the same was changed on 20.09.2024, by which the primary email ID was provided as “austin@lopez.in” and the secondary email ID was provided as “georgealuva@gmail.com”. The said email IDs were updated in the portal as evidenced by Ext.P5. Despite the above, when the show cause notice was issued on 05.03.2025, by the respondent, it was again issued in the old email ID without sending the same in the updated email ID. Therefore, according to the petitioner the said show cause notice was not received by the petitioner and hence no reply could be submitted by them, which ultimately resulted in Ext.P9 assessment order. It was in this circumstances, this writ petition was filed.

2. The learned Standing Counsel for the respondent pointed out that, initially the notices under Sections 143(2) and 142(1) of the Income Tax Act were served in the old address, which were received by the petitioner and responses were also furnished. It was pointed out that one of the notices referred to above was served in the old email ID, even after the updation of the email, but, they received the same and responded to the said notice. Therefore, it was pointed out that, even after the updating the email ID the

petitioner was maintaining the old email ID as well. Therefore, the contention of the petitioner that show cause notice sent in the old email ID was not received by them cannot be accepted.

3. I have carefully gone through the records and heard both sides.

4. Of course it is true that, one of the notices issued under Section 142(1) of the Income Tax Act dated 14.01.2025 was indeed served to the petitioner in the old email ID, which was after updating the email ID. The petitioner also submitted a response to the said notice as well. However, that by itself cannot be a reason to reject the contentions put forward by the petitioner. This is particularly because, the fact that, the petitioner had intimated the change of email ID to the respondent, is not disputed. It is also an admitted fact that, the show cause notice was issued only in the old email ID and without sending the same in the new email ID. Therefore, I find no reason to discard the contentions raised by the

petitioner with regard to the non receipt of show cause notice. Ext.P9 would indicate that the proceedings were finalized without any response from the part of the petitioner as against the show cause notice as well. Therefore, I find that it is a proper case in which the writ jurisdiction of this Court can be invoked, as a proper opportunity was denied to the petitioner, while completing the assessment as evidenced by Ext.P9.

In such circumstances, this writ petition is disposed of, quashing Ext.P9 with a direction to the respondent to issue a fresh show cause notice in the new email ID specified in Ext.P5 and finalize the proceedings after giving the petitioner an opportunity for being heard.

Sd/-
ZIYAD RAHMAN A.A.
JUDGE

scs

APPENDIX OF WP(C) 17312/2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE NOTICE UNDER SEC.144B DATED 19.6.2024 ISSUED BY THE RESPONDENT TO THE PETITIONER
Exhibit P2	TRUE COPY OF THE NOTICE UNDER SEC.143(2) DATED 19.6.2024
Exhibit P3	TRUE COPY OF ACKNOWLEDGMENT EVIDENCING FURNISHING OF DOCUMENTS
Exhibit P4	TRUE COPY OF THE NOTICE DATED 6.9.2024
Exhibit P5	TRUE COPY OF THE SCREEN SHOT EVIDENCING THAT THE CHANGES HAVE BEEN EFFECTED IN THE PORTAL
Exhibit P6	TRUE COPY OF THE NOTICE DATED 14.1.2025
Exhibit P7	TRUE COPY OF REPLY DATED 21.01.2025
Exhibit P8	TRUE COPY OF SHOW CAUSE NOTICE RETRIEVED FROM THE PORTAL DATED 5.3.2025
Exhibit P9	TRUE COPY OF THE ASSESSMENT ORDER DATED 18.3.2025