



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

WEDNESDAY, THE 20<sup>TH</sup> DAY OF SEPTEMBER 2023 / 29TH BHADRA, 1945

WP(C) NO. 27545 OF 2023

**PETITIONER:**

DR. N UTHAMAN,  
AGED 77 YEARS, S/O. N. VASU,  
10/345 B, NEDUVACHALIL HOUSE, KARANTHOOR,  
KUNNAMANGALAM, KOZHIKODE, PIN - 673571.

BY ADV.

SRI. DHEERAJ KRISHNAN PEROT  
SMT. K.L ANGEL MARY  
SMT. FIDHA NAVAS

**RESPONDENTS:**

- 1 THE INCOME TAX OFFICER,  
INCOME TAX OFFICE, AAYAKAR BHAVAN,  
MANANCHIRA, KOZHIKODE, PIN - 673001.
- 2 DEPUTY COMMISSIONER OF INCOME TAX,  
INCOME TAX DEPARTMENT, CENTRAL PROCESSING CENTER,  
BENGALURU, KARNATAKA, PIN - 560500.

BY ADV.

SRI. CHRISTOPHER ABRAHAM - SC - IT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
20.09.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



**DINESH KUMAR SINGH, J.**

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**WP(C) No.27545 of 2023**  
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Dated this the 20<sup>th</sup> day of September, 2023

**JUDGMENT**

1. The present writ petition under Article 226 of the Constitution of India has been filed for the following reliefs;

A. Issue a Writ of Mandamus or any other appropriate Writ to the 2<sup>nd</sup> respondent to consider Ext.P4 rectification request dated 15.01.2019 submitted by the petitioner before the 2<sup>nd</sup> respondent for AY 2018-19 within a time frame, after affording reasonable opportunity of hearing to the petitioner.

B. To issue a writ of mandamus or nay other writ, order or direction restraining the respondents from enforcing demand and other proceedings pursuant to Ext.P3 Intimation order passed under Section 143(1) of the Act,dated 20.11.2018 for AY 2018-19.

AND

C. Grant such other reliefs that this Hon'ble Court may deem fit to grant in the circumstances of the case.

2. Petitioner had filed return of his income on 17.07.2018 for the assessment year 2018-19. The petitioner received intimation under Section 143 (1) of the Income Tax Act by the 2<sup>nd</sup>



respondent on 20.11.2018. After receipt of the said communication, the petitioner has filed rectification application dated 15.01.2019 under Section 154 of the Income Tax Act. The said rectification application was e-filed in the Income Tax Portal. The petitioner has placed on record the e-filing acknowledgment as Exhibit P-5.

3. Learned Counsel for the petitioner submits that the said rectification application was filed on 15.01.2019, but till date no decision has been taken.

4. Mr. Christopher Abraham, Learned Standing Counsel for the respondents, however, submits that the assessment order as well as the rectification applications are considered at the Centralised Processing Centre situated at Bangalore. The said Centre does not have record of the said rectification application and the website of the Centre does not show any such pending rectification application on behalf of the petitioner. Mr. Christopher Abraham, Learned Standing Counsel for the respondents further submits that if the petitioner files the rectification application within a period of ten days from today before the 1<sup>st</sup> respondent physically, his application shall be



considered irrespective of the limitation period which has already expired. This submission has been made by Mr. Christopher Abraham, Learned Standing Counsel for the respondents on the basis of the instructions received from the respondents.

5. Considering the instruction on behalf of the respondents, the petitioner is granted ten days time from today to file rectification application before the 1<sup>st</sup> respondent physically and the said rectification application shall be considered and order in accordance with law shall be passed by the 1<sup>st</sup> respondent expeditiously. Till the rectification application is decided by the 1<sup>st</sup> respondent, all proceedings in pursuance to Exhibit P-3 demand notice shall be kept in abeyance.

With the above directions, this writ petition is finally disposed of.

**Sd/-**  
**DINESH KUMAR SINGH**  
**JUDGE**

Svn



**APPENDIX OF WP(C) 27545/2023**

**PETITIONER'S EXHIBITS**

- EXHIBIT P1 TRUE COPY OF THE STATEMENT OF INCOME COMPUTED FOR THE ASSESSMENT YEAR 2018-19 DATED 17.07.2018
- EXHIBIT P2 TRUE COPY OF THE TAX RECEIPT ACKNOWLEDGMENT DATED 17.07.2018
- EXHIBIT P3 TRUE COPY OF THE INTIMATION ISSUED BY 2ND RESPONDENT DATED 20.11.2018
- EXHIBIT P4 TRUE COPY OF THE RECTIFICATION REQUEST BEARING RECTIFICATION REFERENCE NUMBER 408834760150119 DATED 15.01.2019
- EXHIBIT P5 TRUE COPY OF THE ACKNOWLEDGMENT FOR RECEIPT OF THE RECTIFICATION REQUEST
- EXHIBIT P6 TRUE COPY OF THE CIRCULAR DATED 09. 11. 2001