



**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH**

**MONDAY, THE 25<sup>TH</sup> DAY OF SEPTEMBER 2023 / 3RD ASWINA, 1945**

**WP(C) NO. 20611 OF 2023**

**PETITIONER:**

M/S. P M AGENCY,  
KUNNAMKULAM, DOOR NO. I/200, KOTTAYIL ROAD,  
KUNNAMKULAM, THRISSUR DISTRICT, PIN: 680503, KERALA,  
INDIA , REPRESENTED BY IT.S MANAGING PARTNER MR. MANOJ  
P MATHEW.

BY ADVS.  
K.LATHA  
JOMTON F. PAYANKAN

**RESPONDENTS:**

- 1 INCOME TAX OFFICER,  
OFFICE OF THE INCOME TAX OFFICER, WARD I & TPS,  
GURUVAYOOR, MUTI-IUVATTOOR - GURUVAYUR RD, WEST NADA,  
GURUVAYUR, KERALA., PIN - 680101
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS),  
INCOME TAX DEPARTMENT, NATIONAL FACELESS APPEAL CENTRE  
(NFAC), DELHI. 245-A, NORTH BLOCK. NEW DELHI -110001.,  
PIN - 110001

ADV.JOSE JOSEPH-SC

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
25.09.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**



## **JUDGMENT**

**Dated this the 25<sup>th</sup> day of September, 2023**

1. The present writ petition has been filed under Article 226 of the Constitution of India impugning Exts.P3 assessment order for the assessment year 2017-18 and the demand notices Exts.P1 and P2 pursuant to the said assessment order.

2. The learned counsel for the petitioner submits that the e-mail id registered with the department ie. [aalfp1004g@gmail.com](mailto:aalfp1004g@gmail.com), was created by an outsider and therefore the petitioner did not receive the notices issued to him and therefore, he could not file reply to the said show cause notices and the assessment order has been finalised. The learned counsel further submits that there has been violation of principles of natural justice. The impugned order may be set aside and the matter may be remanded back for affording an opportunity to the petitioner to file his reply to the said notices for passing a fresh assessment order.



3. On the other hand, Sri.Jose Joseph, learned Standing Counsel for the Income Tax Department submitted that the petitioner's assessment was reopened under Section 148 of the Income Tax Act, 1961 ('The Act' for short). The assessment order was passed on 26.04.2023 under Section 147 read with Section 144 and 144B of the Act. Every communications were sent to the petitioner, including notices electronically, through the registered e-mail id with e-filing portal ie. [aalfp1004g@gmail.com](mailto:aalfp1004g@gmail.com). As the petitioner did not responded to any of the notices and communications, the assessment order has been finalised.

4. I have considered the submissions on behalf of the learned counsel for the petitioner and the respondents.

5. On the e-filing portal of the assessee, the only e-mail id registered is [aalfp1004g@gmail.com](mailto:aalfp1004g@gmail.com). The communications and notices have been sent to the registered email id of the petitioner-assessee. From the records available on the system/ITBA, it can be seen that, all communications including statutory notices and show causes in connection with the assessment proceedings for the assessment year 2017-18 were served through the



registered e-mail id of the petitioner. Assessment under Section 147 read with Section 144 and 144B of the Act was completed in the case by Ext.P3 order dated 26.04.2023.

6. Considering the above facts, I find no substance in the submission of the learned counsel for the petitioner. Therefore, this writ petition fails, which is hereby dismissed.

Sd/-

**DINESH KUMAR SINGH**  
**JUDGE**

AP

**APPENDIX OF WP(C) 20611/2023**

## PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF THE DEMAND NOTICE DATED 30/5/2023 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER
- Exhibit P2 TRUE COPY OF THE DEMAND NOTICE DATED 14-06-2023 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER
- Exhibit P3 TRUE COPY OF THE ASSESSMENT ORDER DATED 26/04/2023 FOR THE ASSESSMENT YEAR 2017-2018 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER U/S 147 R.W.S 144 AND READ WITH SECTION144B OF THE INCOME TAX ACT

## RESPONDENT ANNEXURES

- Annexure R1(A) True copy Of the Screen Shot Of the user Profile Of the petitioner in the efilng portal .
- Annexure R1(B) True copy Of the Screen Shot Of evidencing delivery Of emails.
- Annexure R1(C) True copy Of the Screen Shot Of evidencing delivery of emails.
- Annexure R1(D) True copy Of the Screen Shot Of evidencing delivery of e-mails.
- Annexure R1(E) True copy of the Screen Shot Of evidencing delivery Of emails.
- Annexure R1(F) True copy of the Screen Shot Of evidencing delivery of e-mails.
- Annexure R1(G) True copy Of the Screen Shot Of evidencing delivery Of emails.
- Annexure R1(H) True copy Of the Screen Shot Of evidencing delivery Of emaiis.
- Annexure R1(I) True copy Of the Screen Shot Of evidencing delivery Of e-mails.
- Annexure R1(J) True copy Of the Screen Shot Of evidencing delivery of emails.
- Annexure R1(K) True copy Of the Screen Shot Of evidencing delivery Of e-mails.
- Annexure R1(L) True copy Of the Screen Shot of evidencing delivery of emails.