IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

FRIDAY, THE 11TH DAY OF SEPTEMBER 2026 / 20TH BHADRA, 1948

WP(C) NO. 14421 OF 2026

PETITIONER:

JAYAN VATAHAKKATTU MONI,
AGED 46 YEARS, S/O MONI,RESIDING AT 1 SWAPNAKOODU,
AMALA BHAVAN ROAD, KADAVANTHRA, ERNAKULAM, PIN - 682020

BY ADVS.
SRI.K.MANOJ CHANDRAN
SRI.K.SRIKUMAR (SR.)
SMT.AMMU CHARLES
SMT.ARUNDHATHI K.

RESPONDENTS:

1 COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS ASSESSMENT CENTER (NFAC),
NEW DELHI, PIN - 110001

2 ASSESSMENT UNIT,
NATIONAL FACELESS ASSESSMENT CENTER (NFAC),
NEW DELHI, PIN – 110001

BY ADV
ADV GRACE TOM, SC
ADV JOSE JOSEPH, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11.09.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner is an assessee under the provisions of the Income Tax Act, 1961. The challenge raised in this writ petition is against Ext.P3 order passed by the first appellate authority, by which, the appeal submitted by the petitioner against Ext.P1 order of assessment was rejected. The challenge is raised by the petitioner by way of this writ petition, instead of invoking statutory remedy, is on the ground that, the assessing authority rejected the appeal without referring to any of the grounds raised in the appeal. The rejection was solely on the ground that, the petitioner failed to appear before the appellate authority for hearing.

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

3. The specific contention raised by the learned Counsel for the petitioner is that, Ext.P3 order passed by the first

appellate authority is not in consonance with the statutory requirements contemplated under Section 250 of the Income Tax Act. The learned Standing Counsel appearing for the respondents opposed the said contention by pointing out that, the petitioner did not produce any documents to substantiate the grounds raised in the appeal and therefore, no interference is warranted in Ext.P3.

4. After carefully going through the records and considering the contentions raised from both sides, I find merits in the submission made by the learned counsel for the petitioner. On going through Ext.P3 order, it is seen that, the dismissal was solely on the ground that the petitioner failed to appear for hearing despite issuance of notices on four occasions. However, as rightly contended by the learned counsel for the petitioner, even in the absence of appearance of the appellant in the appellate proceedings, the appellate authority is not empowered to dismiss

the appeal on that sole ground and this is because, as per Subsection (6) of Section 250 of the Income Tax Act, the appellate authority is bound to frame points of determination and to answer the same, by providing reasons for the same. Thus, it is obligatory for the appellate authority to pass an order by referring to the grounds raised in the appeal, irrespective of the question whether, the appellant appears before the appellate authority or not. In this case, going through Ext.P3 it is seen that, such an exercise has not been done and therefore, the appellate order cannot be treated as an order, passed in tune with the statutory requirements contemplated under Section 250. Therefore, an interference is required.

Accordingly, this writ petition is disposed of quashing Ext.P3 with a direction to the 1st respondent to reconsider Ext.P2 appeal and pass fresh orders after giving the petitioner a reasonable opportunity for being heard.

Sd/-
ZIYAD RAHMAN A.A.
JUDGE

scs

<u>APPENDIX OF WP(C) NO. 14421 OF 2026</u>

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE ASSESSMENT ORDER DATED 17.12.2024**
Exhibit P2	**TRUE COPY OF THE FORM 35 APPEAL FILED BEFORE THE JOINT COMMISSIONER(APPEALS) OR THE COMMISSIONER OF INCOME-TAX (APPEALS) DATED 09.01.2025**
Exhibit P3	**TRUE COPY OF THE ORDER U/S 250 OF INCOME TAX ACT,1961 DATED 26.03.2026 PASSED BY THE 1ST RESPONDENT**