

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

FRIDAY ,THE 05TH DAY OF OCTOBER 2018 / 13TH ASWINA, 1940

WP(C) No. 32193 of 2018

PETITIONER/S:

- 1 S.K.SUNILKUMAR  
POOJA TRADERS,MARK ARCADE,  
CIVIL STATION ROAD, ALIYA,683101
- 2 ALL KERALA CHARTERED ACCOUNTANTS ASSOCIATION, IX 467  
MISSION QUARTERS ROAD, TRICHUR - 680 001,  
REPRESENTED BY ITS VICE PRESIDENT  
SRI.K.SANKARA NARAYANAN.

BY ADVS.  
SRI.ANIL D. NAIR  
SMT. ARYA ANIL  
SMT. NILOOFAR O. NIEM  
SRI.SREEJITH R.NAIR

RESPONDENT/S:

- 1 CENTRAL BOARD OF DIRECT TAXES  
MINISTRY OF FINANCE,GOVERNMENT OF INDIA,  
NORTH BLOCK,NEW DELHI,110001
- 2 THE UNION OF INDIA  
REPRESENTED BY THE SECRETARY, MINISTRY OF FINANCE,  
GOVERNMENT OF INDIA, NORTH BLOCK,  
NEW DELHI - 110 001.

BY ADV. SHARATH NARAYAN NAMBIAR

OTHER PRESENT:

BY ADV. SRI. CHRISTOPHER ABRAHAM, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
05.10.2018, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:



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JUDGMENT

The 1<sup>st</sup> petitioner, an assessee; and the 2<sup>nd</sup> petitioner, an Association of the Chartered Accountants; together submitted Ext.P1 representation to the 2<sup>nd</sup> respondent. They highlighted what are said to be the difficulties faced by the assesseees in filing returns before the last date because of the recent flood ravage in the State. So they wanted the last date for the filing of returns extended to 31.12.2018. The Department has, however, extended the period till 15.10.2018. Reckoning that period to be inadequate, the petitioners have filed this writ petition.

2. In response to the submissions made by the petitioners' counsel, the Standing Counsel asserts that the petitioners' Ext.P1 representation was considered and, in fact, the extended time was the result. According to him, the authorities have considered all aspects and eventually extended the last date to 15.10.2018

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which, according to him, is adequate.

3. At any rate, the authorities have extended the last date for filing the returns by a particular period. If the petitioners are still aggrieved, they could have as well further represented before the authorities about the impracticability of the extended date or its inadequacy.

4. At this junction, the petitioners' counsel sought time to enable the petitioners to represent before the 1<sup>st</sup> respondent for further extension of time. So, I adjourned the matter.

5. Then, today, when I resumed the hearing, the petitioners' counsel has submitted that the petitioners have already filed representations before the 1<sup>st</sup> respondent. It will suffice if the 1<sup>st</sup> respondent considers that representation, submits the learned counsel.

6. The learned Standing Counsel for the respondents has, nevertheless, submitted that the respondents have already considered every aspect

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of issue and have extended the time as is evident from the Ext.P2.

7. At any rate, the petitioners still have a grievance and to have it redressed, they have filed the Ext.P5 representation before the 1<sup>st</sup> respondent. To meet the ends of justice, the 1<sup>st</sup> respondent will consider the petitioner's representation and take appropriate decision, at any rate, on or before the extended period ends.

I dispose of this writ petition.

Sd/-

DAMA SESHADRI NAIDU

JUDGE

SB/08/10/2018

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APPENDIX

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF REQUEST DATED 04/09/2018 BY THE 2ND PETITIONER TO THE RESPONDENTS.
- EXHIBIT P2 TRUE COPY OF ORDER ISSUED BY THE RESPONDENTS UNDER S.119 DATED 24/09/2018.
- EXHIBIT P3 TRUE COPIES OF THE ORDER DATED 16/09/2014 ISSUED BY THE INCOME TAX DEPARTMENT.
- EXHIBIT P4 TRUE COPY OF ORDER DATED 28/11/2014 ISSUED BY THE INCOME TAX DEPARTMENT.
- EXHIBIT P5 BEFORE THE TRUE COPY OF REPRESENTATION FILED 1ST RESPONDENT
- EXHIBIT P6 BEFORE THE TRUE COPY OF REPRESENTATION FILED 2ND RESPONDENT

TRUE COPY  
*Qub*  
Examiner



HIGH COURT OF KERALA  
AT ERNAKULAM

Year and Number of Suit or other Proceedings : WP(C) 32193 / 2018  
Name of Applicant/Advocate : ANIL.D.NAIR  
Application Number : A 75308/2018  
Application Date : 05-10-2018  
Date of Calling for Stamp : 08-10-2018  
Date of Production of Stamp : 08-10-2018  
Date When copy was Ready : 08-10-2018  
Date Notified for appearance to receive the copy : 16-10-2018  
Date when copy was delivered : 8/10/18

Examiner Puts