IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

MONDAY, THE 27TH DAY OF OCTOBER 2025 / 5TH KARTHIKA, 1947

WP(C) NO. 39703 OF 2025

PETITIONER/S:

M/S ASSOCIATION OF MALAYALAM MOVIE ARTISTS (AMMA)
PTC ROAD, THYCAUD P.O., THIRUVANANTHAPURAM.,
HAVING ITS PRESENT OFFICE AT 44/1953,
DESHABHIMANI ROAD, KALOOR, E
RNAKULAM, KOCHI,REPRESENTED BY ITS GENERAL
SECRETARY,MS. CUCKOO PARAMESWARAN, PIN - 682017

BY ADVS.
SRI.K.SRIKUMAR (SR.)
SMT.AMMU CHARLES
SRI.S.A.MANSOOR (PATTANAM)
SRI.K.MANOJ CHANDRAN

RESPONDENT/S:

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

2 ASSISTANT COMMISSIONER OF INCOME TAX
EXEMPTION CIRCLE, AAYAKAR BHAVAN,
KOWDIAR P.O., THIRUVANANTHAPURAM,
KERALA, PIN - 695003

OTHER PRESENT:

SHRI.JOSE JOSEPH, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27.10.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner is an assessee under the Income Tax Act, 1961 and is registered under Section 12A of the Income Tax Act. Being aggrieved by Ext.P1 order of assessment, pertaining to the year 2014-2015, the petitioner filed an appeal before the First Appellate Authority. The said appeal was rejected as per Ext.P2. This writ petition is submitted by the petitioner challenging the said order passed in appeal.

2. Heard, Sri.K.Manoj Chandran, the learned counsel for the petitioner and Sri.Jose Joseph, the learned Standing Counsel for the respondents.

3. The specific contention raised by the learned counsel for the petitioner, as a justification for filing a writ petition under Article 226 of the Constitution of India, instead of challenging Ext.P2 by resorting to the statutory remedies is that, the said order was passed in violation of the statutory stipulations contained in Section 250(6) of the Income Tax Act, as the same was rejected, solely on the reason that, the petitioner failed to appear before the appellate authority. It is pointed out that the

matter was not decided on merits, despite the fact that, the provision referred to above, imposes a duty upon the First Appellate Authority to consider the appeal on merits, after raising the points in issue and answering the same, with reasons.

4. After carefully going through the contents of Ext.P2, I find merits in the said submission. Of course, the learned Standing Counsel for the respondents, opposed the relief sought by the petitioner by pointing out that, since the petitioner failed to appear before the appellate authority, the appellate authority after examining the documents found that there are no materials to take a different view than taken in the assessment order and therefore, it cannot be held that, the stipulations contained in Section 250(6) were not followed. However, the crucial aspect to be noticed is that, from Ext.P2 order it is discernible that, what is done is that, the appellate authority simply extracted the findings of the assessing authority against the grounds raised in appeal, and no finding of the appellate authority has been entered into, touching upon the merits of the contentions which are raised as grounds in the appeal. As per Section 250(6) of the Income Tax

Act, there is a statutory mandate that, while disposing of the appeal, such order shall be in writing and shall state the points for determination, the decision thereon and the reason for such decision.

5. Thus, when the statutory provisions specifically contemplate for passing an order that contains the decision with the reasons for decision, mere act of extracting the findings of the assessing authority, by itself, cannot be treated as a proper compliance of the statutory stipulations in the said provisions. In Ext.P2 order, apart from extracting the findings of the assessing authority, the only other finding is with respect to the non appearance of the petitioner and its consequences. No findings are entered into on the merits of the contentions raised in the appeal. This Court has already interfered with in a similar appellate order in **Anandan N. v. Commissioner of Income-Tax (Appeals)** [2025] 175 taxmann.com 408 (Kerala).

In such circumstances, I am of the view that, an interference is required. Accordingly, this writ petition is disposed of, quashing Ext.P2 with a direction to the 1st respondent to reconsider the appeal submitted by the petitioner against Ext.P1 order and pass fresh orders after giving the petitioner an opportunity for being heard. This shall be done as expeditiously as possible.

Sd/-

ZIYAD RAHMAN A.A.
JUDGE

rpk

APPENDIX OF WP(C) 39703/2025

PETITIONER EXHIBITS

Exhibit P1	**TRUE COPY OF THE ASSESSMENT ORDER DATED 14.12.2016 ISSUED BY THE 2ND RESPONDENT**
Exhibit P2	**TRUE COPY OF THE ORDER U/S 250 OF INCOME TAX ACT DATED 30.06.2025 PASSED BY THE 1STRESPONDENT**
Exhibit P3	**TRUE COPY OF THE JUDGMENT IN ANANDAN N. V. THE COMMISSIONER OF INCOME TAX (APPEALS) [2025] 175 TAXMANN.COM 408 (KERALA)**