# Mr. Kallada Ramakrishnan Sureshkumar vs The Income Tax Officer

**ID:** F2J-C-2468 **Court:** Kerala High Court
**Case:** WP(C) NO. 57 OF 2026 **Date:** 2026-01-07



[Cites 3, Cited by 0] Kerala High Court Mr. Kallada Ramakrishnan Sureshkumar vs The Income Tax Officer on 7 January, 2026 2026:KER:632 IN THE HIGH COURT OF KERALA AT ERNAKULAM PRESENT THE HONOURABLE MR. JUSTICE GOPINATH P. WEDNESDAY, THE 7TH DAY OF JANUARY 2026 / 17TH POUSHA, 1947 WP(C) NO. 57 OF 2026 PETITIONER: MR. KALLADA RAMAKRISHNAN SURESHKUMAR, AGED 60 YEARS, KALLADA HOUSE, HILL ROAD, IRINJALAKUDA, THRISSUR, KERALA, PIN - 680125. BY ADVS. SRI.P.N.DAMODARAN NAMBOODIRI SHRI. HRITHWIK D. NAMBOOTHIRI RESPONDENTS: 1 THE INCOME TAX OFFICER, INCOME TAX DEPARTMENT, O/O. THE INCOME TAX OFFICE, WARD NO.2(1), THRISSUR, PIN - 680001. 2 COMMISSIONER OF INCOME TAX (APPEALS), INCOME TAX DEPARTMENT, NATIONAL FACELESS APPEAL CENTRE, NORTH BLOCK, NEW DELHI, PIN - 110001. 3 DEPUTY DIRECTOR OF INCOME TAX, CENTRAL PROCESSING CENTRE, INCOME TAX DEPARTMENT, ELECTRONIC CITY POST OFFICE, BENGLURU, KARNATAKA, PIN - 560500. SRI. HARIKUMAR G NAIR (SC) THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07.01.2026, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: WP(C) NO. 57 OF 2026 2 2026:KER:632 JUDGMENT The petitioner is an assessee under the provisions of the Income Tax Act, 1961 (in short 'the Act'). For the assessment year 2016-17, the assessment was completed against the petitioner under Section 147 of the Act resulting in a demand to the tune of Rs.97,08,826/-.The petitioner has filed an appeal against Ext.P3 order along with an application for stay. The appeal as well as the stay petition are pending before the National Faceless Appeal Centre (2nd respondent). According to the petitioner, for the assessment year 2025-26, the return filed by the petitioner has been processed and the petitioner has been found entitled to a refund to the tune of Rs.40,16,690/-. The petitioner has now been served with Ext.P5 intimation proposing to adjust the refund for the assessment year 2025-26 against the demand for the assessment year 2016-17 against which the appeal along with the stay petition is pending before the National Faceless Appeal Centre. The petitioner is thus before this Court seeking the following reliefs:- (i) Issue a writ of mandamus or any other appropriate writ, order or direction staying all further recovery WP(C) NO. 57 OF 2026 3 2026:KER:632 proceedings pursuant to the demand arising from the Ext.P2 Assessment Order dated 26.05.2023 for the Assessment Year 2016-17, pending disposal of the statutory appeal; (ii) Issue a writ of mandamus or any other appropriate writ, order or direction directing the respondents not to adjust the refund amount of ■40,16,690/- determined for the Assessment Year 2025-26 against the Ext.P2 demand for the Assessment Year 2016-17, pending consideration of the appeal; (iii) Issue a writ of mandamus or any other appropriate writ, order or direction directing the 3rd respondent to keep in abeyance all further proceedings pursuant to Ext.P5 intimation; (iv) Issue a writ of mandamus directing the respondents to release the refund amount of ■40,16,690/- to the petitioner, pending disposal of the appeal and stay petition before the appellate authority.

2. Heard Sri.Harikumar G. Nair, the learned Standing Counsel appearing for the Income Tax Department also.

3. Having heard the learned counsel appearing for the petitioner and the learned counsel appearing for the Income Tax Department and in the facts and circumstances noticed above, I am of the view that this writ petition can be disposed of directing that the stay petition filed by the petitioner before the National WP(C) NO. 57 OF 2026 4 2026:KER:632 Faceless Appeal Centre in respect of the demand for assessment year 2016-17 shall be taken up and considered within a period of three months from the date of receipt of a certified copy of this judgment after affording an opportunity of hearing to the petitioner. Till such time as orders are passed on the stay petition, the amount of refund, if any, due to the petitioner for the assessment year 2025-26 shall not be adjusted against the demand for the assessment year 2016-17. I make it clear that the refund due for the assessment year 2025-26 shall not be paid to the petitioner till orders are passed on the stay petition filed in the appeal against the demand for the assessment year 2016-17. The writ petition is ordered accordingly. Sd/- GOPINATH P. JUDGE DK WP(C) NO. 57 OF 2026 5 2026:KER:632 APPENDIX OF WP(C) NO. 57 OF 2026 0 PETITIONER EXHIBITS Exhibit P1 TRUE COPY OF THE INCOME TAX RETURN ACKNOWLEDGEMENT FOR THE ASSESSMENT YEAR 2025-26, EVIDENCING A REFUND CLAIM FOR RS.40,16,690/- . Exhibit P2 TRUE COPY OF THE ASSESSMENT ORDER DATED 26.05.2023 ISSUED BY THE 1ST RESPONDENT U/S. 147 READ WITH SECTION 144B OF THE INCOME TAX ACT, 1961. Exhibit P3 TRUE COPY OF THE APPEAL DATED 21.06.2023 IS FILED BY THE PETITIONER. Exhibit P4 TRUE COPY OF THE STAY PETITION DATED 15.06.2023. Exhibit P5 TRUE COPY OF THE INTIMATION U/S.245 OF INCOME TAX ACT, 1961 DATED 12.12.2025. Exhibit P6 A TRUE COPY OF THE GRIEVANCE DATED 29.12.2025.