

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE V.CHITAMBARESH

TUESDAY, THE 24TH DAY OF DECEMBER 2013/3RD POUSHA, 1935

WP(C).No. 32153 of 2013 (T)

PETITIONER(S):

**M/S. SOCIETY FOR RURAL IMPROVEMENT
SREE SRIMOORTHY NAGAR, NEAR CHINMAYA MISSION
KOLLENGODE, PALAKKAD
PIN - 678 506, REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
SHRI DR. PRABHAKARAN**

**BY ADVS.SRI.T.M.SREEDHARAN (SR.)
SRI.V.P.NARAYANAN
SMT.BOBY M.SEKHAR
SMT.DIVYA RAVINDRAN**

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE -1, PALAKKAD 678 001**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS) -V
7TH FLOOR, KERA BHAVAN
SRV H.S. ROAD, COCHIN - 682 011**

BY SRIJOSE JOSEPH, SC, FOR INCOME TAX

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
24-12-2013, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

DCS

APPENDIX

PETITIONER(S)' EXHIBITS

- EXT.P-1: COPY OF THE ASSESSMENT ORDER DATED 28.11.2013 ALONG WITH DEMAND NOTICE PASSED BY THE 1ST RESPONDENT**
- EXT.P-2: COPY OF THE MEMORANDUM OF APPEAL DATED 13.12.2013 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- EXT.P-2(a): COPY OF STAY PETITION DATED 13.12.2013 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT**
- EXT.P-3: COPY OF THE PETITION DATED 12.12.2013 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT UNDER SECTION 220 (6) OF THE ACT.**

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

DCS

V.CHITAMBARESH,J.

W.P.(C) No.32153 of 2013

Dated this the 24th day of December, 2013

J U D G M E N T

The petitioner has filed Ext.P2 appeal against Ext.P1 order of assessment. The appeal is accompanied by Ext.P2(a) petition for stay of recovery of the disputed tax. The petitioner is apprehensive of coercive steps taken even before the disposal of the appeal and the petition for stay.

2. I direct the second respondent to consider Ext.P2(a) petition with notice to the petitioner within a period of two months. The coercive steps pursuant to Ext.P1 order of assessment shall be put on hold in the meanwhile.

3. The petitioner shall produce a copy of the writ petition with the judgment before the second respondent for compliance.

The writ petition is disposed of.

SD/-

**V.CHITAMBARESH
JUDGE**

DCS

