IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

FRIDAY, THE 13TH DAY OF MARCH 2015/22ND PHALGUNA, 1936

WP(C).No. 1102 of 2012 (K)

PETITIONER(S):

IBS SOFTWARE SERVICES PRIVATE LTD
521-524, NILA, TECHNOPARK CAMPUS
TRIVANDRUM
REPRESENTED BY ITS COMPANY SECRETARY MR.RAMESH BABU.M.

BY ADVS.SRI.E.K.NANDAKUMAR
SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.KURYAN THOMAS

RESPONDENT(S):

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1. COMMISSIONER OF INCOME TAX
THIRUVANANTHAPURAM, AAYAKAR BHAVAN, KOWDIAR
THIRUVANANTHAPURAM-695 003.

2. ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 1(1)-THIRUVANANTHAPURAM, AAYAKAR BHAVAN
KOWDIAR, THIRUVANANTHAPURAM-695 003.

3. THE ADDITIONAL COMMISSIONER OF INCOME TAX
RANGE-I, THIRUVANANTHAPURAM, AAYAKAR BHAVAN
KOWDIAR, THIRUVANANTHAPURAM-695 003.

BY ADV. SRI.P.K.R.MENON,SR.COUNSEL, GOI(TAXES)
BY ADV. SRI.JOSE JOSEPH, SC, FOR INCOME TAX
BY GOVERNMENT PLEADER SRI. R. RANJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 24.02-2015, THE COURT ON 13.03.2015, DELIVERED THE FOLLOWING:

K.VINOD CHANDRAN, J

W.P.(C).No. 1102 of 2012

Dated 13th March, 2015

JUDGMENT

After hearing the matter for a considerable length of time, this Court was of the opinion that the challenge against the assessment order is based on factual matters and it would be appropriate that the same be considered in the appellate remedy provided under the Income Tax Act, 1961. The period in which the writ petition was pending from 12.01.2012 to today, would be considered as *bona fide* proceeding before a Court of law and delay on that aspect would be entitled to be condoned in favour of the petitioner herein.

2. The petitioner shall approach the Appellate Authority within a period of one month from today and since there was a stay in operation from the admission stage of the above

writ petition, recovery proceedings shall be stayed for a period of three months from today within which time, the Appellate Authority would consider the interim application, if any filed.

The writ petition, for the aforesaid reasons, is permitted to be withdrawn leaving open all the contentions of the petitioner. Parties are left to suffer their respective costs.

Sd/-

K.VINOD CHANDRAN
Judge

Mrcs

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