IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 6TH DAY OF JANUARY 2015/16TH POUSHA, 1936

WP(C).No. 133 of 2015 (N)

PETITIONER(S):

CRONOS CONTAINERS LIMITED
THAMES HOUSE, MERE PARK, DEDMARE ROAD, MARLOW,
BUCKS, SL7 1PB, ENGLAND, UNITED KINGDOM,
REPRESENTED BY ITS AUTHORIZED SIGNATORY
ALLEN JOSEPH.

BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURYAN THOMAS

RESPONDENT(S):
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1. **THE COMMISSIONER OF INCOME TAX (APPEALS)**
6TH FLOOR, KERA BHAVAN, SRVHS ROAD,
KOCHI - 682 011.

2. **THE DEPUTY DIRECTOR OF INCOME TAX,**
INTERNATIONAL TAXATION, CENTRAL REVENUE BUILDINGS,
I.S. PRESS ROAD, KOCHI 682 018.

BY SRI.JOSE JOSEPH, SC FOR INCOME TAX

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 06-01-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 133 of 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1	:	TRUE COPY OF THE ASSESSMENT ORDER PERTAINING TO ASSESSMENT YEAR 2011-12 ISSUED BY THE 2ND RESPONDENT DATED 14.03.2014
EXHIBIT P2	:	TRUE COPY OF THE APPEAL DATED 1.4.2014 FILED BY THE PETITIONER UNDER SECTION 246A OF THE INCOME TAX ACT, 1961
EXHIBIT P3	:	TRUE COPY OF THE LETTER SUBMITTED BY M/S. G.JOSEPH & ASSOCIATES ON 21.04.2014

RESPONDENT'S EXHIBITS

NIL

//TRUE COPY//

P.A. TO JUDGE

JJJ

K. VINOD CHANDRAN, J.

W.P.(C) No. 133 of 2015

Dated this the 6th day of January, 2015

<u>J U D G M E N T</u>

The petitioner is aggrieved with the non consideration of the appeal, produced as Ext.P2. The learned Standing Counsel appearing for the Income Tax Department points out that the appeal itself has been filed only on February, 2014 and there are other matters pending consideration before the appellate authority, which have to be given priority.

2. The learned counsel for the petitioner however points out that the petitioner is a resident and assessee in the United Kingdom and as per the Double Taxation Avoidance Agreement entered into between United Kingdom and India, the petitioner's business carried on within India is exempted from Income Tax. The petitioner also contends that it is a recurring issue which would arise in every assessment year and the refund of tax deduction at source, has also been rejected, which is also the subject matter of

the above appeal.

3. The petitioner having the claim of total exemption as per an agreement between the United Kingdom and India, necessarily the appeal would have to be considered expeditiously. In such circumstances, Ext.P2 appeal shall be taken out of turn and the same shall be considered and disposed of within a period of five months from today. The petitioner shall appear before the appellate authority on or before 19.01.2015 and the petitioner shall be issued with a notice, with the date of posting with acknowledgment and there shall be no separate notice issued on the appellant. It is made clear that this Court has not expressed anything on the merits of the claim raised by the petitioner.

Writ Petition is disposed of accordingly.

Sd/-
K.VINOD CHANDRAN,
JUDGE

jjj