IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF JANUARY 2015/16TH POUSHA, 19361

WP(C).No.180 of 2015 (V)

PETITIONER:

THE CHIRAKKAL SERVICE CO-OPERATIVE BANK LTD.
P.O.CHIRAKKAL KANNUR - KANNUR - 670011,
REPRESENTED BY ITS SECRETARY CHANDRAN P.

BY ADVS.DR.K.P.PRADEEP
SRI.I.V.PRAMOD

RESPONDENTS:
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1. THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE,GOVERNMENT OF INDIA,
NORTH BLOCK,NEW DELHI - 110001,
REPRESENTED BY ITS CHAIRMAN.

2. INCOME TAX OFFICER,WARD 1,KANNUR,
AAYAKKAR BHAVAN,KANNOTHUMCHAL,
CHOVVA,KANNUR - 670006.

3. COMMISSIONER OF INCOME TAX (APPEALS),
KOZHIKODE,AAYAKAR BHAVAN,REVENUE BUILDING,
MANANCHIRA,KOZHIKODE - 673 008.

R1 TO R3 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:

pk

WP(C).No.180 of 2015 (V)

APPENDIX

PETITIONER'S EXHIBITS

EXT.P-1:TRUE COPY OF THE CERTIFICATE NO.8671/2011/O DATED 16.12.2011 ISSUED BY THE JOINT REGISTRAR OF CO-OPERATIVE SOCIETIES, KANNUR TO THE PETITIONER.

EXT.P-2:TRUE COPY OF THE ASSESSMENT ORDER NO.AAAACO458M DATED 28.11.2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER FOR THE ASSESSMENT YEAR 2012 - 13.

EXT.P-3:TRUE COPY OF THE APPEAL DATED 13.12.2014 FILED BEFORE THE 3RD RESPONDENT FOR THE YEAR 2012 - 13 AGAINST EXT.P2 ASSESSMENT ORDER.

EXT.P-4:TRUE COPY OF THE STAY APPLICATION DATED 23.12.2014 IN EXT.P3 APPEAL FILED BEFORE THE 3RD RESPONDENT BY THE PETITIONER.

EXT.P-5:TRUE COPY OF THE DEMAND NOTICE IN PAN AAAACO458M DATED 28.11.2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER

RESPONDENT'S EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.180 OF 2015 (V)

Dated this the 6th day of January, 2015

J U D G M E N T

Against Ext.P2 assessment order, the petitioner has preferred Ext.P3 appeal and Ext.P4 stay petition before the 3rd respondent Commissioner of Income Tax (Appeals). It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P2 assessment order.

2. Heard Sri.K.P.Pradeep, the learned counsel appearing for the petitioner and Sri.Jose Joseph, learned Standing counsel for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

> 1. The 3rd respondent shall consider and pass orders on the stay petition within a period of one month from the date of receipt of a copy of this judgment, after

hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner by the assessment order shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

3. The order to be passed by the 3rd respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp