

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 7TH DAY OF JANUARY 2015/17TH POUSHA, 1936

WP(C).No. 468 of 2015 (G)

PETITIONER(S):

**AY BROADCAST FOUNDATION,
BLDG NO.C.5.57(6) 210, MANJADI, THIRUVALLA
REPRESENTED BY ITS MANAGING DIRECTOR
REV.FR.PRAISON JOHN.**

**BY ADVS.SRI.ANIL D. NAIR
SMT.C.S.SULEKHA BEEVI
SRI.R.SREEJITH
SMT.MANEESHA KUMAR
SMT.ROSIE ATHULYA JOSEPH
KUM.SOUMYA PRAKASH**

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER
WARD-1, THIRUVALLA-689101.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)-1,
AAYAKAR BHAVAN, KOWDIAR, TRIVANDRUM-695003.**

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT-P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 19.12.2011 ISSUED BY THE 1ST RESPONDENT.**
- EXHIBIT-P2: TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT.**
- EXHIBIT-P3: TRUE COPY OF THE STAY PETITION BEFORE THE 2ND RESPONDENT.**
- EXHIBIT-P4: TRUE COPY OF THE LETTER DATED 12.3.2014 SUBMITTED TO THE 1ST RESPONDENT.**
- EXHIBIT-P5: TRUE COPY OF THE POSTING NOTICE DATED 11.7.2014 FROM THE 2ND RESPONDENT.**
- EXHIBIT-P6: TRUE COPY OF THE ORDER DATED 14.8.2014 OF THE INCOME TAX APPELLATE TRIBUNAL A.Y. 2007-08.**
- EXHIBIT-P7: TRUE COPY OF THE LETTER DATED 9.12.2014 OF THE 1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.468 of 2015 (G)

.....
Dated this the 7th day of January, 2015

JUDGMENT

Against Ext.P1 assessment order for the assessment year 2006 - 2007, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the second respondent. It is the case of the petitioner that even prior to considering the stay petition, Ext.P7 demand notice has been served threatening recovery action.

2. Heard the learned counsel appearing for petitioner and the learned Government Pleader for the respondents.

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

1. Considering the fact that an identical issue for the subsequent assessment year has already been allowed by way of remand by the appellate tribunal, in the petitioner's own case, there will be a direction to the second respondent to consider and pass orders on Ext.P2 appeal within a period of three months from the date of receipt of a

copy of this judgment, after hearing the petitioner.

2.Recovery steps initiated against the petitioner, pursuant to Ext.P7 demand notice, shall be kept in abeyance till orders are passed by the second respondent on Ext.P2 appeal, as directed above, and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/07/01/