

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

WEDNESDAY, THE 14TH DAY OF JANUARY 2015/24TH POUSHA, 1936

WP(C).No. 1286 of 2015 (I)

PETITIONER :

**DR.THRESSIA JOHN, AGED 67 YEARS,
CHERATJ JPISE. T.B. ROAD, THRISSUR - 688001.**

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

RESPONDENTS :

- 1. UNION OF INDIA, REPRESENTED BY THE SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NORTH BLOCK, NEW DELHI - 110001.**
- 2. THE DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE, THRISSUR - 688 001.**
- 3. THE COMMISSIONER OF INCOME TAX (APPEALS) - I
KOCHI - 68 2011.**
- 4. THE COMMISSIONER OF INCOME TAX, ERNAKULAM - 682011.**

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 14-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE ASSESSMENT ORDER DT 16/12/2011, ISSUED TO THE PETITIONER BY THE R2 FOR THE ASSESSMENT YEAR 2008-09.**
- P2: COPY OF THE RECTIFIED ORDER OF ASSESSMENT DT 30/10/2012 ISSUED TO THE PETITIONER BY THE R2 FOR THE U/S. 154 OF THE ACT.**
- P3: COPY OF THE APPEAL MEMORANDUM DT 11/1/2012 FILED BY THE PETITIONER BEFORE THE R3.**
- P4: COPY OF THE STAY PETITION (WITHOUT ANNEXURES) DT 6/8/2012, FILED BY THE PETITIONER BEFORE THE R4.**
- P5: COPY OF THE LETTER DT 26/2/2013 SENT TO THE R2 BY THE AUTHORISED REPRESENTATIVE OF THE PETITIONER.**
- P6: COPY OF THE STAY PETITION (WITHOUT ANNEXURES) DT 19/6/2013, FILED BY THE REPRESENTATIVE OF THE PETITIONER BEFORE THE R4.**
- P7: COPY OF THE ORDER DT 30/1/2014 ISSUED TO THE PETITIONER BY THE R2.**
- P8: COPY OF THE CHALAN EVIDENCING PAYMENTS MADE BY THE PETITIONER ON 28/3/2013, 31-01-2014, 11-3-2014.**
- P9: COPY OF THE STAY PETITION DT 4/11/2014 FILED BY THE PETITIONER BEFORE THE R3.**

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

K.VINOD CHANDRAN, J

W.P.(C).No. 1286 of 2015

Dated 14th January, 2015

JUDGMENT

The petitioner is aggrieved with the demand raised with respect to an assessment of the year 2008-09. The petitioner has also paid 30% of the demand as per an order under Section 226 of the Income Tax Act, 1961 (for short 'the Act') passed by the Assessing Officer. It is also submitted that an appeal filed at Ext.P3 is pending with a stay application at Ext.P9 which is not yet considered. It is in this context, the writ petition has been filed.

2. In the above circumstances, it is directed that the Appellate Authority, the 3rd respondent herein, shall dispose of Ext. P9 stay petition within a period of two months from today and the coercive proceedings be stayed until such orders are passed, which order shall

determine the matter thereafter.

Writ petition disposed of.

Sd/-

K.VINOD CHANDRAN
Judge

Mrcs

//True Copy//