

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF FEBRUARY 2015/22ND MAGHA, 1936

WP(C).No. 4292 of 2015 (J)

PETITIONER:

**SRI. N.A.BABY, NEREPARAMBIL HOUSE,
MANNAMPETTA, VARAKKARA,
THRISSUR.**

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

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER
WARD 2(1), THRISSUR - 680 001.**
- 2. THE COMMISSIONER OF INCOME TAX
(APPEALS), ERNAKULAM - 682 016.**

BY SRI.JOSE JOSEPH, SC

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

WP(C).No. 4292 of 2015 (J)

APPENDIX

PETITIONER(S)' EXHIBITS:

- EXT.P-1: TRUE COPY OF THE ASSESSMENT ORDER DATED 29.7.2014 ISSUED
 BY THE RESPONDENT.**
- EXT.P-2: TRUE COPY OF THE APPEAL SUBMITTED BY THE PETITIONER TO THE
 2ND RESPONDENT.**
- EXT.P-3: TRUE COPY OF THE APPLICATION OF THE PETITIONER TO THE
 1ST RESPONDENT.**
- EXT.P-4: TRUE COPY OF THE ORDER DATED 17.12.2014 ISSUED BY THE
 RESPONDENT TO THE PETITIONER.**
- EXT.P-5: TRUE COPY OF THE STAY PETITION SUBMITTED BY THE PETITIONER
 TO THE 2ND RESPONDENT.**

RESPONDENT(S)' EXHIBITS: - NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.4292 of 2015 (J)

.....
Dated this the 11th day of February, 2015

JUDGMENT

Against Ext.P1 penalty order issued under the Income Tax Act, 1961 for the assessment year 2008 - 2009, the petitioner preferred Ext.P2 appeal along with Ext.P5 stay petition before the 2nd respondent. 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.P1 penalty order.

2. I have heard Sri.Anil D.Nair, learned counsel appearing for petitioner and Sri.Jose Joseph, learned standing counsel 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 a direction to the 2nd respondent to consider and pass orders on Ext.P5 stay petition, preferred by the petitioner before him, within a period of six months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the 2nd respondent shall contain reasons for the decision arrived at by him.

Coercive steps for recovery of the penalty due under Ext.P1 penalty order, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/11/02/