

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 13TH DAY OF FEBRUARY 2015/24TH MAGHA, 1936

WP(C).No. 4761 of 2015 (U)

PETITIONER(S):

**M/S.PRIYANKA MOTORS,
ST. STEPHENS BUILDING, NEAR R.T.OFFICE, COLLEGE ROAD,
MAKKAMKUNNU, PATHANAMTHITTA- 689 645.**

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

RESPONDENT(S) :

- 1. DY.COMMISSIONER OF INCOME TAX,
CIRCLE 1, THIRUVALLA, PIN- 689 101.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)-II,
COCHIN, ERNAKULAM- 682 016.**

BY ADV. SRI.JOSE JOSEPH, S.C

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE ASSESSMENT ORDER DATED 12.03.2014 FOR THE YEAR 2011-12 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.**
- P2: TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT FOR THE A.Y. 2011-2012.**
- P3: TRUE COPY OF DELAY PETITION FILED BY BEFORE THE SECOND RESPONDENT FOR THE A.Y. 2011-2012.**
- P4: TRUE COPY OF STAY PETITION FILED BEFORE THE SECOND RESPONDENT FOR THE A.Y. 2011-2012.**
- P5: TRUE COPY OF THE TAX PAYER COUNTERFOIL ISSUED TO PETITIONER DATED 20.06.2014.**
- P6: TRUE COPY OF THE TAX PAYER COUNTERFOIL ISSUED TO PETITIONER DATED 12.02.2015.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 4761 of 2015 (U)

.....
Dated this the 13th day of February, 2015

JUDGMENT

Against Ext.P1 assessment order under the Income Tax Act,1961, for the assessment year 2011 - 2012, the petitioner has preferred Ext.P2 appeal along with Ext.P3 delay condonation petition and Ext.P4 stay petition before the 2nd respondent. It is also submitted that the petitioner has paid an amount of Rs.5,00,000/- as evidenced by Exts.P5 and P6 counterfoils. The petitioner is aggrieved by recovery action taken by the respondents for realisation of the balance amounts due under Ext.P1 order.

2.I have heard Sri.Anil D. Nair, learned counsel appearing for petitioner and Sri.Jose Joseph, learned Standing counsel appearing 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.P3 delay condonation petition and Ext.P4 stay petition, preferred by the petitioner before him, within a period of two 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 balance amounts due under Ext.P1 assessment 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/16/02/