

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 19TH DAY OF FEBRUARY 2015/30TH MAGHA, 1936

WP(C).No. 5223 of 2015 (C)

PETITIONER:

**M/S.KERALA STATE CO-OPERATIVE
AGRICULTURAL & RURAL DEVELOPMENT
BANK LTD., POST BOX NO.56, STATUE JUNCTION,
TRIVANDRUM, REPRESENTED BY GENERAL MANAGER(I/C).**

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

RESPONDENT(S):

- 1. INCOME TAX OFFICER, WARD 2(1),
THIRUVANANTHAPURAM - 695 003.**
- 2. THE INCOME TAX APPELLATE TRIBUNAL,
COCHIN BENCH, KENDRIYA BHAVAN,
KAKKANAD - 682 030.**

BY GOVERNMENT PLEADER SRI.S.SUDHEESH KUMAR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

- EXHIBIT P1 : TRUE COPY OF THE ASSESSMENT ORDER DATED 30.12.2013 FOR THE YEAR 2011-12 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXHIBIT P2 : TRUE COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) DATED 28.11.2014 FOR THE YEAR 2011-12.
- EXHIBIT P3 : TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXHIBIT P4 : TRUE COPY OF ORDER GIVING EFFECT BEFORE THE 1ST RESPONDENT.
- EXHIBIT P5 : TRUE COPY OF THE NOTICE DATED 12.1.2015 FOR THE YEAR 2011-12 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXHIBIT P6 : TRUE COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXHIBIT P7 : TRUE COPY OF GARNISHEE PROCEEDINGS OF THE CATHOLIC SYRIAN BANK LTD., TRIVANDRUM.

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.5223 of 2015

.....
Dated this the 19th day of February, 2015

J U D G M E N T

Against Ext.P2 order of the First Appellate Authority under the Income Tax Act, the petitioner has preferred Ext.P3 appeal and Ext.P6 stay petition before the 2nd respondent. It is the case of the petitioner that pending consideration of the stay petition by the 2nd respondent, the respondents have initiated garnishee proceedings through Ext.P7 notice.

2. Heard Sri.Anil. D.Nair, the learned counsel for the petitioner and Sri.Sudheesh Kumar, the learned Government Pleader 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:

- i. The 2nd respondent shall consider and pass orders on Ext.P6 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the

petitioner.

ii. Recovery steps for recovery of amounts confirmed against the petitioner by the assessment order including further steps pursuant to Ext.P7 notice shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent 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

mns/

