

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.5281 of 2015 (I)

PETITIONER:

**M/S.MUGU SERVICE CO-OPERATIVE BANK LTD.,
MUGU P.O.,PUTHIGE,(VIA) KUMBLA,KASARAGOD-671 321,
REPRESENTED BY ITS SECRETARY SHRI.T.SHANKARA BHAT.**

**BY SRI.T.M.SREEDHARAN (SENIOR ADVOCATE.)
ADVS.SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENTS:

- 1. THE INCOME TAX OFFICER,
WARD-1,KASARAGOD-671 121.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)-II,
AYYAKKAR BHAVAN,NORTH BLOCK,MANANCHIRA,
KOZHIKODE-673 001.**
- 3. THE INCOME TAX APPELLATE TRIBUNAL,
COCHIN BENCH,IST FLOOR,(BLOCK C-1 & C-II),
KENDRIYA BHAVAN,OPP.CSEZ,KAKKANAD,
COCHIN-682 037,REPRESENTED BY THE ASSISTANT REGISTRAR.**

BY SRI.JOSE JOSEPH,SC FOR INCOME TAX

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

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WP(C).No.5281 of 2015 (I)

APPENDIX

PETITIONER'S EXHIBITS:

**EXHIBIT-P1:TRUE COPY OF THE ASSESSMENT ORDER DATED 20.02.2014
PASSED BY THE FIRST RESPONDENT.**

**EXHIBIT-P2:TRUE COPY APPELLATE ORDER DATED 18.12.2014 IN ITA
NO.360/KSD/CIT/CLT/2013-14 PASSED BY THE 2ND RESPONDENT.**

**EXHIBIT-P3:TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 16.1.2015
FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**

**EXHIBIT-P3(a):TRUE COPY OF THE STAY PETITION AND APPENDIX THERETO
DATED 16.1.2015 FILED BY THE PETITIONER BEFORE THE 3RD
RESPONDENT.**

**EXHIBIT-P4:TRUE COPY OF HEARING NOTICE DATED 28.1.2015 ISSUED BY THE
THIRD RESPONDENT.**

**EXHIBIT-P5:TRUE COPY OF SHOW CAUSE NOTICE NO.AACAM7915R/WARD-
1/KSD/14-15 DATED 9.1.2015 ISSUED BY THE FIRST RESPONDENT.**

RESPONDENT'S EXHIBITS: **NIL**

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.5281 OF 2015 (I)

Dated this the 19th day of February, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Income Tax Act, the petitioner has preferred an appeal before the First Appellate authority. The said appeal was dismissed by Ext.P2 order. Aggrieved by Ext.P2 order, the petitioner preferred Ext.P3 appeal and Ext.P3(a) stay petition before the 3rd respondent. The apprehension of the petitioner is on Ext.P5 notice which has been served on him. It is the submission of the petitioner that the appeal itself has been posted for hearing on 22.4.2015, and, hence, it is prayed that recovery steps be kept in abeyance till such time as the appeal itself has been heard and disposed on merits.

2. I have heard Smt.Divya Ravindran, the learned counsel appearing for the petitioner as also Sri.Jose Joseph, the learned Standing counsel appearing for the respondents.

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 a direction to the 3rd respondent Tribunal to consider and pass orders on Ext.P3 appeal, which is stated to be posted for hearing on 22.4.2015, within a period of three months from the date of receipt of a copy of this judgment. Coercive steps for recovery of amounts confirmed against the petitioner pursuant to Ext.P2 order, including steps pursuant to Ext.P5 notice, shall be kept in abeyance till such time as the 3rd respondent passes orders as directed, and communicates the same to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp