

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF FEBRUARY 2015/1ST PHALGUNA, 1936

WP(C).No. 5384 of 2015 (W)

PETITIONER(S):

**M/S.MINAR ALLOYS & FORGINGS (P)LTD,
NIDA, KANJIKODE, PALAKKAD, REPRESENTED BY
MOHAMMED SHAFI, MANAGING DIRECTOR.**

**BY ADVS.SRI.HARISANKAR V.MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

**1. ASST.COMMISSIONER OF INCOME TAX,
CIRCLE I, PALAKKAD - 678 001.**

**2.INCOME TAX APPELLATE TRIBUNAL,
KENDRIYA BHAVAN, KAKKANAD, KOCHI-30, REPRESENTED
BY ITS ASST. REGISTRAR 682030.**

**3.TAX RECOVERY OFFICER,
OFFICE OF PRINCIPAL COMMISSIONER OF INCOME TAX,
AYAKAR BHAVAN, S.T. NAGAR, THRISSUR - 680 001.**

R BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
20-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.

EXT.P1(A): COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.

EXT.P2: COPY OF ORDER ISSUED BY THE COMMISSIONER OF INCOME TAX (APPEALS), ERNAKULAM.

EXT.P2(A): COPY OF ORDER ISSUED BY THE COMMISSIONER OF INCOME TAX (APPEALS), ERNAKULAM.

EXT.P3: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3(A): COPYH OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P4: COPY OF DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P4(A): COPY OF DELAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P5: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P5(A): COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P6: COPY OF NOTICE ISSUED BY THE 3RD RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.5384 OF 2015 (W)

Dated this the 20th day of February, 2015

J U D G M E N T

Aggrieved by Exts.P2 and P2(a) first appellate orders, the petitioner has preferred Exts.P3 and P3(a) appeals before the 2nd respondent. Along with the appeals, the petitioner has also preferred Exts.P4 and P4(a) petitions for condonation of delay and Exts.P5 and P5(a) stay petitions before the 2nd respondent. The apprehension of the petitioner is with regard to the initiation of coercive steps against the petitioner for recovery of the amounts confirmed against the petitioner by Exts.P2 and P2(a) orders, in the meanwhile.

2. I have heard Sri.Harisankar V. Menon, the learned counsel appearing for the petitioner and Sri.Tojan J. Vathikkulam, the learned Standing counsel appearing 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:

1. The 2nd respondent shall consider and pass orders on Exts.P4 and P4(a) petitions for condonation of delay and Exts.P5 and P5(a) stay petitions within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner by Exts.P2 and P2(a) orders shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp