

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF FEBRUARY 2015/7TH PHALGUNA, 1936

WP(C).No. 6161 of 2015 (U)

PETITIONER :

**MURUKESH K.B. @ BHASKARAN KEEPARAYIL MURUKESH
S/O. BHASKARAN, KEEPARAYIL HOUSE
MUTHOOR P.O., THIRUVALLA
PATHANAMTHITTA – 689 107.**

**BY ADVS.DR.K.P.PRADEEP
SRI.T.T.BIJU
SRI.K.P.KESAVAN NAIR
SMT.T.THASMI**

RESPONDENT(S) :

- 1. THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK
NEW DELHI – 110 001
REPRESENTED BY ITS CHAIRMAN.**
- 2. THE INCOME TAX OFFICER
WARD – 2
ENNIKKATTIL ESTATE, NEAR K.S.R.T.C.,
THIRUVALLA – 689 101.**
- 3. THE COMMISSIONER OF INCOME TAX (APPEALS)
AAYAKHAR BHAVAN, KAWDIAR
THIRUVANANTHAPURAM – 695 003.**
- 4. THE BRANCH MANAGER
SYNDICATE BANK, THIRUVALLA BRANCH
THIRUVALLA, PATHANAMTHITTA – 689 107.**

**R1 TO R3 BY ADV. SRI.JOSE JOSEPH, SC
R4 BY ADV. SRI.R.S. KALKURA, SC**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 26-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF THE ACKNOWLEDGEMENT OF INCOME TAX RETURN NO. 6322001938 FOR THE YEAR 2011-12.
- EXT.P2 COPY OF THE ASSESSMENT ORDER NO. APMPM 86471 DATED 18-3-2014 ISSUED BY THE 2ND RESPONDENT.
- EXT.P3 COPY OF THE NOTICE OF DEMAND DATED 18-3-2014 ISSUED BY THE 2ND RESPONDENT.
- EXT.P4 COPY OF THE APPEAL DATED 17-4-2014 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.
- EXT.P5 COPY OF THE STAY APPLICATION DATED 17-4-2014 FILED IN EXT. P4 APPEAL BY THE PETITIONER BEFORE THE 3RD RESPONDENT.
- EXT.P6 COPY OF THE NOTICE DATED 19-2-2015 ISSUED BY THE 2ND RESPONDENT TO THE 4TH RESPONDENT, THE SYNDICATE BANK, THIRUVALLA BRANCH, THIRUVALLA.
- EXT.P7 COPY OF THE INTIMATION FILED BEFORE THE 2ND RESPONDENT BY THE PETITIONER.
- EXT.P8 COPY OF THE NOTICE NO. APMPM8647L/W-2/2011-12 DATED 18-3-2014 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.6161 OF 2015 (U)

Dated this the 26th day of February, 2015

J U D G M E N T

Against Ext.P2 assessment order for the assessment year 2011-12 under the Income Tax Act, the petitioner has preferred Ext.P4 appeal and Ext.P5 stay petition before the 3rd respondent. In the writ petition, the petitioner is aggrieved by the recovery steps initiated by the respondents for recovery of the amounts confirmed against the petitioner by Ext.P2 assessment order including steps initiated pursuant to Ext.P8 garnishee notice.

2. Heard Sri.K.P.Pradeep, the learned counsel appearing for the petitioner as also Sri.R.S.Kalkura, the learned Standing counsel appearing for the respondent bank.

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 3rd respondent shall consider and pass orders on Ext.P5 stay petition within a period of three 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 the petitioner by Ext.P2 assessment order, including proceedings pursuant to Ext.P8 garnishee notice, shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp