

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 17TH DAY OF MARCH 2015/26TH PHALGUNA, 1936

WP(C).No. 8191 of 2015 (Y)

PETITIONER(S):

**V.BINU, AGED 45 YEARS,
S.B.BHAVAN, ANACODE, VAVARAMBALAM
KOITHOORKONAM, THIRUVANANTHAPURAM.**

BY ADV. SRI.T.K.ANANDA KRISHNAN

RESPONDENT(S):

- 1. COMMISSIONER OF INCOME TAX (APPEALS-III)
INCOME TAX DEPARTMENT, KERA BHAVAN, KOCHI 682016**
- 2. DEPUTY COMMISSIONER INCOME TAX,
INCOME TAX DEPARTMENT, CENTRAL CIRCLE
THIRUVANANTHAPURAM. 695001**
- 3. ASSISTANT COMMISSIONER INCOME TAX
INCOME TAX DEPARTMENT, CENTRAL CIRCLE-I
THIRUVANANTHAPURAM.695001**

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

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
17-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS

**EXT.P1- THE TRUE COPY OF THE OBJECTION FILED BY THE PETITIONER
DATED 18.12.2010**

**EXT.P2- TRUE COPY OF THE ASSESMENT ORDER ISSUED BY THE 2ND
RESPONDENT FOR THE PERIOD 2005-2006**

**EXT.P3-TRUE COPY OF THE ASSESMENT ORDER ISSUED BY THE 2ND
RESPONDENT FOR THE PERIOD 2006-2007**

**EXT.P4-TRUE COPY OF THE ASSESMENT ORDER ISSUED BY THE 2ND
RESPONDENT FOR THE PERIOD 2007-2008**

**EXT.P5- TRUE COPY OF THE ASSESMENT ORDER ISSUED BY THE 2ND
RESPONDENT FOR THE PERIOD 2008-2009**

**EXT.P6-TRUE COPY OF THE ASSESMENT ORDER ISSUED BY THE 2ND
RESPONDENT FOR THE PERIOD 2009-2010**

EXT.P7- TRUE COPY OF THE APPEAL NO. 165 OF 2011

EXT.P8- TRUE COPY OF THE APPEAL NO. 166 OF 2011

EXT.P9- TRUE COPY OF THE APPEAL NO. 167 OF 2011

EXT.P10- TRUE COPY OF THE APPEAL NO. 168 OF 2011

EXT.P11- TRUE COPY OF THE APPEAL NO. 169 OF 2011

**EXT.P12- TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 2ND
RESPONDENT**

**EXT.P13- TRUE COPY OF THE LETTER ISSUED BY THE PETITIONER IN REPLY
TO EXHIBIT P12**

RESPONDENT(S)' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8191 OF 2015 (Y)

Dated this the 17th day of March, 2015

J U D G M E N T

Against Exts.P2 to P6 assessment orders under the Income Tax Act, the petitioner has preferred Exts.P7 to P11 appeals before the 1st respondent and the same is stated to be pending before the 1st respondent. In the meanwhile, Ext.P12 demand notice has been served on the petitioner for recovery of the amounts confirmed against him by the assessment orders.

2. I have heard the learned counsel appearing for the petitioner and also 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 1st respondent shall consider and pass orders on Exts.P7 to P11 appeals within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.It is made clear that no recovery steps for recovery of amounts confirmed against petitioner pursuant to Exts.P2 to P6 assessment orders shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp