

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. 8256 of 2015 (F)

PETITIONER:

**M.G.AUGUSTINE,
MUNDANCHERRY HOUSE,
VALLUVALLY,
KONNAMMAVU,
REPRESENTED BY POWER OF ATTORNEY HOLDER,
JOVITTA AUGUSTINE.**

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

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER,
WARD – 1,
ALWAYE-683101.**
- 2. COMMISSIONER OF INCOME TAX (APPEALS)
C.R.BUILDINGS,
I.S. PRESS ROAD,
KOCHI- 18.**
- 3. COMMISSIONER OF INCOME TAX,
C.R.BUILDINGS,
I.S.PRESS ROAD,
KOCHI- 18.**
- 4. TAX RECOVERY OFFICER,
KOCHI-11,
C.R.BUILDINGS,
I.S.PRESS ROAD,
ERNAKULAM,
KOCHI -18.**

R1 TO R4 BY SRI.K.M.V.PANDALI, INCOME TAX DEPARTMENT

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

vmr.

APPENDIX

PETITIONERS EXHIBITS

- EXHIBIT P1- COPY OF ORDER ISSUED BY THE 1ST RESPONDENT.**
- EXHIBIT P2- COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P3- COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P4 - COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.**
- EXHIBIT P5 - COPY OF NOTICE ISSUED BY THE 4TH RESPONDENT.**

RESPONDENTS EXHIBITS : NIL

/TRUE COPY/

P.A.TO JUDGE

vmr.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.8256 of 2015 (F)

.....
Dated this the 17th day of March, 2015

JUDGMENT

Against Ext.P1 assessment order under the Income Tax Act,1961, for the assessment year 2007 - 2008, the petitioner has preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P5 demand notice, for recovery of the amounts confirmed in the assessment order.

2.I have heard Sri.Harisankar V. Menon, learned counsel appearing for petitioner and Smt.Sobha Annamma Eappen, learned Government Pleader for the respondents.

3.On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P3 stay petition, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The order to be passed by the 2nd respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P5 demand notice shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Ext.P3 stay petition, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/17/03/

