

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 18TH DAY OF MARCH 2015/27TH PHALGUNA, 1936

WP(C).No. 8474 of 2015 (H)

PETITIONER(S):

**JOSEPH A. MATTAM, AGED 45 YEARS,
S/O.LATE M.S.AVARTACHAN, MATTAM HOUSE,
CHETTIKULAM P.O., CHALAKKUDY, THRISSUR DISTRICT.**

**BY ADVS.SRI.ANIL GEORGE
SRI.JOBY JACOB PULICKEKUDY**

RESPONDENT(S):

- 1. THE COMMISSIONER OF INCOME TAX,
OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX,
RANGE-II, AAYAKAR BHAWAN, SAKTHAN THAMPURAN NAGAR,
THRISSUR-680001.**
- 2. THE TAX RECOVERY OFFICER,
OFFICE OF THE COMMISSIONER OF INCOME TAX,
AAYAKAR BHAWAN, SAKTHAN THAMPURAN NAGAR,
THRISSUR-680001.**

BY SRI.JOSE JOSEPH, SC

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONERS' EXHIBITS

- P1: COPY OF THE ORDER ISSUED BY THE INCOME TAX OFFICER, WARD-II, THRISSUR DATED 9/1/15**
- P2: COPY OF THE APPELLATE ORDER AS ITA NO.20/TCR/R2IIT(A)-V/13-14 ISSUED BY THE COMMISSIONER OF INCOME TAX APPEALS**
- P3: COPY OF THE APPEAL MEMORANDUM NUMBERED AS IT APPEAL NO.508C/2014 FILED BEFORE THE INCOME TAX APPELLATE TRIBUNAL**
- P4: COPY OF THE CERTIFICATE ISSUED BY THE R2 DATED 19/1/15**
- P5: COPY OF THE PETITION SUBMITTED BY THE PETITIONER BEFORE THE R2 DATED 26/2/15.**

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.8474 of 2015

.....
Dated this the 18th day of March, 2015

J U D G M E N T

Against Ext.P2 first appellate order under the Income Tax Act, the petitioner has preferred Ext.P3 appeal before the Income Tax Appellate Tribunal, Cochin Bench. The said appeal is stated to be pending before the said forum. The petitioner is aggrieved by the recovery steps that have been initiated against the petitioner for recovery of the amounts confirmed against the petitioner by Ext.P2 first appellate order.

2. I have heard the learned counsel for the petitioner and the learned Standing counsel 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:

- i. The Income Tax Appellate Tribunal, Cochin Bench, shall consider and pass orders on Ext.P3 appeal within a period of six months from the date of receipt of a copy of this judgment.

ii. If the petitioner pays an amount of Rs.5,00,000/- in three equal successive monthly instalments commencing from 30.03.2015, then further proceedings for recovery of the amounts confirmed against the petitioner pursuant to Ext.P2 first appellate order shall be kept in abeyance till such time as the Appellate Tribunal passes orders as directed above and communicates the same to the petitioner.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

mns/

