

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 19TH DAY OF MARCH 2015/28TH PHALGUNA, 1936

WP(C).No. 8827 of 2015 (C)

PETITIONER:

**M/S. SOCIETY FOR RURAL IMPROVEMENT,
SREE SRIMOORTHY NAGAR, NEAR CHINMAYA MISSION,
KOLLENGODE, PALAKKAD, PIN-678 506,
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER,
SHRI DR.PRABHAKARAN**

**BY SRI.T.M.SREEDHARAN.SENIOR ADVOCATE
ADVS. SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENTS:

- 1. THE ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE-1, PALAKKAD, PIN-678 001**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)-V,
7TH FLOOR, KERA BHAVAN, SRV H.S ROAD,
COCHIN-682 011**
- 3. THE INCOME TAX OFFICER (EXEMPTION)
AYYAKKAR BHAVAN, S.T NAGAR,
THRISSUR-680 001**

R1 TO R3 BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 8827 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS

- P1:- TRUE COPY OF THE ASSESSMENT ORDER DTD 28/11/2013
- P2:- TRUE COPY OF THE APPELLATE ORDER IN ITA NO.100/PGT/CIT(A)-V/2013-14
DTD 21/2/2014
- P3:- TRUE COPY OF THE ORDER GIVING EFFECT TO THE ORDER EXT P2
- P4:- TRUE COPY OF THE MEMORANDUM OF APPEAL DTD 1/7/2014
- P5:- TRUE COPY OF RECTIFICATION APPLICATION DTD 1/7/2014
- P6:- TRUE COPY OF NOTICE DTD 9/3/2015
- P7:- TRUE COPY OF STAY PETITION DTD 13/3/2015 WITHOUT ANNEXURE

RESPONDENT(S)' EXHIBITS: NIL

/TRUE COPY/

P.A.TO.JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.8827 OF 2015

Dated this the 19th day of March, 2015

J U D G M E N T

Against Ext.P3 order passed under the Income Tax Act, the petitioner preferred Ext.P4 appeal and P7 stay petition before the 2nd respondent. The apprehension of the petitioner is that recovery steps, for recovery of the amounts confirmed against the petitioner by Ext.P3 order, will be proceeded with, pending disposal of the stay petition by the 2nd respondent.

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 2nd respondent shall consider and pass orders on Ext.P7 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.
- ii. Recovery steps for recovery of amounts confirmed against the petitioner by Ext.P3 order shall be kept in abeyance till orders are

passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

