

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 26TH DAY OF MARCH 2015/5TH CHAITHRA, 1937

WP(C).No. 9794 of 2015 (Y)

PETITIONER(S):

**SHRI ARUN THOMAS,
M/S.KANNATTU ARUN FINANCIERS,
M.C. ROAD, CHENGANNUR-689 121.**

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

RESPONDENT(S):

- 1. THE DY. COMMISSIONER OF INCOME TAX,
CIRCLE-1, ENNIKKATTIL ESTATE, THIRUVALLA,
PATHANAMTHITTA DISTRICT-689 647.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS),
PUBLIC LIBRARY BUILDING, SHASTRI ROAD,
KOTTAYAM-686 001.**

BY ADV. SRI.JOSE JOSEPH, SC.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 26-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER DATED 06/02/2015 PASSED BY
THE 1ST RESPONDENT PASSED U/S. 143(3) OF THE ACT.
- EXT.P2 COPY OF THE MEMORANDUM OF APPEAL DATED 12/02/2015 FILED
BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P3 COPY OF THE STAY PETITION FILED BY THE PETITIONER
ON 12/02/2015 BEFORE THE 2ND RESPONDENT.
- EXT.P4 COPY OF THE PETITION FILED U/S.220(6) ON 20/03/2015
BEFORE THE 1ST RESPONDENT.
- EXT.P5 COPY OF THE COMMUNICATION DATED 17/03/2015 SEND BY THE
1ST RESPONDENT TO THE PETITIONER.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 9794 of 2015
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Dated this the 26th day of March, 2015

JUDGMENT

Against Ext.P1 assessment order passed under the Income Tax Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P1 order.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing 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 recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1 order, 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.

It is made clear that the respondents shall also restore the electronic facility, that is available to dealers, to the petitioner during the period during which the stay granted by this judgment is in operation.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das