

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF MARCH 2015/6TH CHAITHRA, 1937

WP(C).No. 10053 of 2015 (F)

PETITIONER:

**VILAPPIL SERVICE CO-OPERATIVE BANK
LTD.NO.2522, HEAD OFFICE, PEYAD,
THIRUVANANTHAPURAM,
REPRESENTED BY ITS SECRETARY
ANIL KUMAR.M, S/O.MADANAPPAN NAIR.**

**BY ADVS.SRI.BABU S. NAIR
SMT.SMITHA BABU**

RESPONDENT(S):

- 1. THE COMMISSIONER OF INCOME TAX
(APPEALS), AAYAKAR BHAVAN, KOWDIAR,
THIRUVANANTHAPURAM - 695 001.**
- 2. THE INCOME TAX OFFICER, WARD - 2(4),
OFFICE OF THE JOINT COMMISSIONER OF
INCOME TAX RNGE 2, AAYAKAR BHAVAN,
KOWDIAR, THIRUVANANTHAPURAM - 695 003.**
- 3. THE THIRUVANANTHAPURAM DISTRICT
CO-OPERATIVE BANK LTD., HEAD OFFICE,
EAST FORT, THIRUVANANTHAPURAM,
REPRESENTED BY ITS GENERAL MANAGER - 695 001.**

**R1 & R2 BY SRI.K.M.V.PANDALAI, CG
R3 BY SRI.T.R.HARIKUMAR, SC**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

APPENDIX

PETITIONER'S EXHIBITS:

**EXHIBIT P1 : TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE
2ND RESPONDENT TO THE PETITIONER DATED 27.3.2014.**

**EXHIBIT P2 : TRUE COPY OF THE DEMAND NOTICE ISSUED TO THE PETITIONER BY
THE 2ND RESPONDENT DATED 27.3.2014.**

**EXHIBIT P3 : TRUE COPY OF THE APPEAL MEMORANDUM FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT DATED 28.4.2014.**

**EXHIBIT P4 : TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 1ST RESPONDENT DATED 30.10.2014.**

**EXHIBIT P5 : TRUE COPY OF THE NOTICE ISSUED BY THE 2ND RESPONDENT TO
THE BRANCH MANAGER OF THE PUTHANCHIRA BRANCH OF THE
3RD RESPONDENT BANK DATED 24.3.2015.**

RESPONDENT'S EXHIBITS: - NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No. 10053 of 2015 (F)

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Dated this the 27th day of March, 2015

JUDGMENT

Against Ext.P1 assessment order passed under the Income Tax Act, 1961, petitioner preferred Ext.P3 appeal and Ext.P4 stay petition before the 1st respondent. It is the case of the petitioner that even before a consideration of the stay petition by the 2nd respondent, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard Sri.Babu S.Nair, 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 1st respondent to consider and pass orders on Ext.P4 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.

Coercive steps for recovery of the amounts confirmed against

the petitioner by Ext.P1 assessment order including garnishee orders in the nature of Ext.P5, shall be kept in abeyance till such time as the 1st respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/28/03/