IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 30TH DAY OF MARCH 2015/9TH CHAITHRA, 1937

WP(C).No. 10272 of 2015 (H)

PETITIONERS :

M/S.POPULAR MINI FINANCE,
A REGISTERED PARTNERSHIP FIRM HAVING ITS
REGISTERED OFFICE AT POPULAR TOWERS,
VAKAYAR P.O., KONNI, PATHANAMTHITTA PIN - 689698,
REPRESENTED BY ITS MANAGING PARTNER SRI. THOMAS DANIEL

BY ADVS.SRI.ASWIN GOPAKUMAR
SRI.ANWIN GOPAKUMAR
SMT.KALA G.NAMBIAR
SRI.K.AMAL NATH NAIK
SMT.DEEPTI SUSAN GEORGE
SRI.ARJUN RADHAKRISHNAN NAIR
SMT.ANUSREE SURESH

RESPONDENTS :
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1. **THE COMMISSIONER OF INCOME TAX,**
   PUBLIC LIBRARY BUILDING,
   LAL BAHADUR SASTRI ROAD, KOTTAYAM-686001.

2. **THE COMMISSIONER OF INCOME TAX (APPEALS),**
   INCOME TAX OFFICE, KERA BHAVAN,
   SRV HIGH SCHOOL ROAD, KOCHI - 682011.

3. **THE DEPUTY COMMISSIONER OF INCOME TAX CIRCLE - I,**
   ENNIKATTIL ESTATE, THIRUVALLA, PATHANAMTHITTA-689101.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 10272 of 2015 (H)

APPENDIX

PETITIONER'S EXHIBITS :

P1: COPY OF THE ASSESSMENT ORDER DT 26/3/2013 PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, KOTTAYAM FOR THE A.Y. 2007-08.

P2: COPY OF THE ASSESSMENT ORDER DT 28/3/2014 PASSED BY THE ASSISTANT COMMISSIONER OF INCOME TAX, KOTTAYAM FOR THE A.Y. 2011-12.

P3: COPY OF THE APPEAL DT 29/4/2013 FILED TO THE R2 AGAINST ASSESSMENT ORDER FOR THE YEAR 2007-08.

P4: COPY OF THE APPEAL DT 25/4/2014 FILED TO THE R2 AGAINST ASSESSMENT ORDER FOR THE YEAR 2011-12.

P5: COPY OF THE STAY APPLICATION FILED BEFORE THE R2 FOR THE YEAR 2007-08.

P6: COPY OF THE STAY APPLICATION FILED BEFORE THE R2 FOR THE YEAR 2011-12.

P7: COPY OF THE DEMAND NOTICE DT 27/2/2015 ISSUED BY THE R3.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 10272 of 2015
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Dated this the 30th day of March, 2015

JUDGMENT

The Petitioner is an assessee under the Income Tax Act, 1961. Against Exts.P1 & P2 assessment orders passed under the IT Act, the petitioner preferred Exts.P3 & P4 appeals and Exts.P5 & P6 stay petitions before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petitions by the 2nd respondent, recovery steps have been initiated against him through Ext.P7 demand notice, for recovery of the amounts confirmed against the petitioner by Exts.P1 & P2 orders.

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 Exts.P5 & P6 stay petitions, 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 & P2 assessment orders, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, in Exts.P5 & P6 stay petitions and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das