

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.10273 of 2015 (H)

PETITIONER:

**M/S.POPULAR FINANCE COMPANY,
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
SRI.ARJUN RADHAKRISHNAN NAIR
SMT.ANUSREE SURESH**

RESPONDENTS:

- 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-1,ENNIKATTIL ESTATE,THIRUVALLA,
PATHANAMTHITTA-689101.**

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:**

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APPENDIX

PETITIONER'S EXHIBITS:

**EXT.P1:A TRUE COPY OF THE ASSESSMENT ORDER DATED 28.3.2014 PASSED
BY THE DEPUTY COMMISSIONER OF INCOME TAX,KOTTAYAM.**

**EXT.P2:A TRUE COPY OF THE APPEAL AGAINST ASSESSMENT ORDER
DATED 25.4.2014 PASSED BY THE DEPUTY COMMISSIONER OF INCOME
TAX, KOTTAYAM.**

**EXT.P3:A TRUE COPY OF THE APPLICATION FOR STAY BEFORE THE
COMMISSIONER OF INCOME TAX (APPEALS),COCHIN.**

**EXT.P4:A TRUE COPY OF THE DEMAND NOTICE DATED 27.2.2015 BY THE
DEPUTY COMMISSIONER OF INCOME TAX,PATHANAMTHITTA.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 10273 of 2015

Dated this the 30th day of March, 2015

JUDGMENT

The Petitioner is an assessee under the Income Tax Act, 1961. Against Ext.P1 assessment order passed under the IT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition 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.P4 demand notice, for recovery of 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 ExtP3 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

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Ext.P1 assessment 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.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das