

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. 10274 of 2015 (H)

PETITIONER:

**M/S.POPULAR MINI FINANCE,
A REGISTERED PARTNERSHIP FIRM
HAVING ITS REGISTERED OFFICE AT
POPULAR TOWERS, VAKAYAR.P.O., KONNI,
PATHANAMTHITTA, PIN - 689 698,
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**

RESPONDENT(S):

- 1. THE COMMISSIONER OF INCOME TAX,
PUBLIC LIBRARY BUILDING,
LAL BAHADUR SASTRI ROAD, KOTTAYAM - 686 001.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS),
INCOME TAX OFFICE, KERA BHAVAN,
SRV HIGH SCHOOL ROAD, KOCHI M- 682 011.**
- 3. THE DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE - 1, ENNIKATTIL ESTATE, THIRUVALLA,
PATHANAMTHITTA - 689 101.**

BY SRI.JOSE JOSEPH, SC

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

mbr/

APPENDIX

PETITIONER(S)' EXHIBITS:

- P1- TRUE COPY OF THE ASSESSMENT ORDER DATED 27.3.2013 PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, KOTTAYAM FOR THE A.Y.2010-11.
- P2- TRUE COPY OF THE ASSESSMENT ORDER DATED 28.3.2014 PASSED BY THE ASSISTANT COMMISSIONER OF INCOME TAX, KOTTAYAM FOR THE A.Y 2011-12.
- P3- TRUE COPY OF THE APPEAL DATED 29.4.2013 FILED TO THE 2ND RESPONDENT AGAINST ASSESSMENT ORDER FOR THE YEAR 2010-11.
- P4- TRUE COPY OF THE APPEAL DATED 25.4.2014 FILED TO THE 2ND RESPONDENT AGAINST ASSESSMENT ORDER FOR THE YEAR 2011-12.
- P5- TRUE COPY OF THE STAY APPLICATION FILED BEFORE THE 2ND RESPONDENT FOR THE YEAR 2010-11.
- P6- TRUE COPY OF THE STAY APPLICATION FILED BEFORE THE 2ND RESPONDENT FOR THE YEAR 2011-12.
- P7- TRUE COPY OF THE DEMAND NOTICE DATED 27.2.2015 ISSUED BY THE 3RD RESPONDENT.

RESPONDENT(S)' EXHIBITS:

- NIL

/TRUE COPY/

P.A. TO JUDGE

mbr/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 10274 of 2015

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