IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 31ST DAY OF MARCH 2015/10TH CHAITHRA, 1937

WP(C).No. 10356 of 2015 (T)

PETITIONER(S):

PERINTHALMANNA SERVICE CO-OPERATIVE BANK LTD.,
OOTY ROAD, PERINTHALMANNA,
MALAPPURAM DISTRICT-679 322,
REPRESENTED BY ITS CHIEF EXECUTIVE.

BY SRI.K.ANAND, SENIOR ADVOCATE.
ADV. SMT.LATHA KRISHNAN.

RESPONDENT(S):
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1. THE INCOME TAX OFFICER, WARD 4,
   TARIFF BAZAR, TOWN HALL ROAD, TIRUR-676 101.

2. THE COMMISSIONER OF INCOME TAX (APPEALS),
   KOZHIKODE.

BY ADV. SRI.K.M.V.PANDALAI, SC.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 10356 of 2015 (T)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1	COPY OF THE ASSESSMENT ORDER DATED 02/03/2015 PASSED BY THE 1ST RESPONDENT.
EXT.P2	COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 09/03/2015.
EXT.P3	COPY OF THE STAY PETITION DATED 08/03/2015.
EXT.P4	COPY OF THE PROCEEDINGS DATED 02/03/2015 OF THE 1ST RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C) No.10356 of 2015 (T)

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Dated this the 31st day of March, 2015

JUDGMENT

Against Ext.P1 assessment order under the Income Tax Act, 1961, for the assessment year 2012 - 2013, the petitioner preferred Ext.P2 appeal along with Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even before the consideration of the stay petition by the 2nd respondent, recovery steps have been initiated against him through Ext.P4 demand notice, for recovery of the amounts confirmed in the assessment order.

2. I have heard Sri.K.Anand, the learned counsel appearing for petitioner and Sri.K.M.V.Pandalai, the learned standing counsel 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 order to be passed by the 2nd respondent shall contain reasons for the decision arrived at by him.

Recovery steps initiated through Ext.P4 demand notice 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

AMV/01/04/