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. 10441 of 2015 (E)

PETITIONER:

OORUTTAMBALAM SERVICE CO-OPERATIVE BANK LTD.,
OORUTTAMBALAM, TRIVANDRUM -695 501.,
REPRESENTED BY ITS SECRETARY S.SASIKUMAR

BY ADVS.SRI.S.ARUN RAJ
SRI.P.DANIEL

RESPONDENT(S):
----

1. INCOME TAX OFFICER,
WARD -2 (3), AAYAKAR BHAVAN,
TRIVANDRUM -695 003.

2. THE COMMISSIONER OF INCOME TAX (APPEALS),
OFFICE OF THE COMMISSIONER OF INCOME TAX (APPEALS),
AAYAKAR BHAVAN, TRIVANDRUM- 695 003.

R BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

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

vmr.

WP(C).No. 10441 of 2015 (E)

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1- **TRUE COPY OF THE ASSESSMENT ORDER DATED 27/03/2014 PASSED BY THE 1ST RESPONDENT AND THE DEMAND NOTICE FOR THE AY 2008-09.**

EXHIBIT P2- **TRUE COPY OF THE STATUTORY FIRST APPEAL FILED BY THE PETITIONER SOCIETY BEFORE THE SECOND RESPONDENT FOR THE AY 2008-09.**

EXHIBIT P3- **TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER SOCIETY BEFORE THE SECOND RESPONDENT FOR THE AY 2008-09.**

RESPONDENTS EXHIBITS : NIL

/TRUE COPY/

P.A.TO JUDGE

vmr.

A.K.JAYASANKARAN NAMBIAR, J.
==
W.P.(C). No. 10441 of 2015
==
Dated this the 31st day of March, 2015

JUDGMENT

The Petitioner is an assessee under the Income Tax Act, 1961. Against Ext.P1 assessment order passed under the Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover 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 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 recovery steps for recovery of amounts confirmed against the petitioner by

Ext.P1 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