

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. 10488 of 2015 (I)

PETITIONER :

**THIRUVANANTHAPURAM SERVICE CO-OPERATIVE BANK LTD.
GOVERNMENT PRESS ROAD, PUTHENCHANTHA,
THIRUVANANTHAPURAM-695 001, REPRESENTED BY ITS
ASST. SECRETARY V.S.RAMESH.**

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

RESPONDENT(S):

- 1. INCOME TAX OFFICER, WARD-1 (1),
AAYAKAR BHAVAN, TRIVANDRUM-695 003**
- 2. THE COMMISSIONER OF INCOME TAX (APPS),
OFFICE OF THE COMMISSIONER OF INCOME TAX (APPEALS),
AAYAKAR BHAVAN, TRIVANDRUM-695 003.**

R1 & R2 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:**

sts

WP(C).NO.10488/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER DATED 26/2/2014 PASSED BY THE 1ST RESPONDENT AND THE DEMAND NOTICE FOR THE AY 2011-12**
- P2 COPY OF THE STATUTORY FIRST APPEAL FILED BY THE PETITIONER SOCIETY BEFORE THE SECOND RESPONDENT FOR THE AY 2011-12**
- P3 COPY OF THE STAY PETITION FILED BY THE PETITIONER SOCIETY BEFORE THE SECOND RESPONDENT FOR THE AY 2011-12**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 10488 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.

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

W.P.(C). No. 10488 of 2015

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