

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

WEDNESDAY, THE 1ST DAY OF APRIL 2015/11TH CHAITHRA, 1937

WP(C).No. 10722 of 2015 (M)

PETITIONER:

M/S. MANJOORAN HOUSING DEVELOPMENT (P) LTD.,
J&R COMPLEX, N.H.ROAD, PALARIVATTOM,
KOCHI - 682 025, REPRESENTED BY ITS DIRECTOR,
MR.JOY JO MANJOORAN.

BY ADVS.SRI.M.GOPIKRISHNAN NAMBIAR
SRI.P.GOPINATH MENON
SRI.P.BENNY THOMAS
SRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURRYAN THOMAS

RESPONDENTS:

1. UNION OF INDIA,
REPRESENTED BY ITS SECRETARY
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
NORTH BLOCK, NEW DELHI 110 001.
2. THE ASSISTANT REGISTRAR,
INCOME TAX APPELLATE TRIBUNAL
1ST FLOOR (BLOCK C-1 AND C-II), KENDRIYA BHAVAN
OPP. COCHIN SPECIAL ECONOMIC ZONE, KAKKANAD,
KOCHI - 682 037.
3. COMMISSIONER OF INCOME TAX (APPEALS) - III
KERA BHAVAN
SRV HIGH SCHOOL ROAD,
KOCHI 682 011.
4. THE ADDITIONAL COMMISSIONER OF
INCOME TAX (TDS), C.R. BUILDING
I.S. PRESS ROAD, ERNAKULAM
KOCHI - 682 018.
5. THE ASSISTANT COMMISSIONER
OF INCOME TAX (TDS), C.R. BUILDING
I.S.PRESS ROAD, ERNAKULAM,
KOCHI - 682 018.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
01-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PTITIONER'S EXHIBITS:

- EXT.P1 : TRUE COPY OF THE ORDER DT.26.9.2013 PASSED FOR THE FINANCIAL YEAR 2008-2009.
- EXT.P2 : TRUE COPY OF THE ORDER DT.26.9.2013 PASSED FOR THE FINANCIAL YEAR 2009-10.
- EXT.P3 : TRUE COPY OF THE ORDER DT.26.9.2013 PASSED FOR THE FINANCIAL YEAR 2010-11.
- EXT.P4 : TRUE COPY OF THE ORDER DT.26.9.2013 PASSED FOR THE FINANCIAL YEAR 2011-12.
- EXT.P5 : TRUE COPY OF THE ORDER DT.19.12.2014 PASSED BY THE 3RD RESPONDENT IN APPEAL NO.ITA NO.1/TDS/EKM/CIT(A)-III/2013-14 FOR THE ASSESSMENT YEAR 2009-10.
- EXT.P6 : TRUE COPY OF THE ORDER DT.19.12.2014 PASSED BY THE 3RD RESPONDENT IN APPEAL NO.ITA NO.2/TDS/EKM/CIT(A)-III/2013-14 FOR THE ASSESSMENT YEAR 2010-11.
- EXT.P7: TRUE COPY OF THE ORDER DT.19.12.2014 PASSED BY THE 3RD RESPONDENT IN APPEAL NO.ITA NO.126/TDS/EKM/CIT(A)-III/2013-14 FOR THE ASSESSMENT YEAR 2011-12.
- EXT.P8: TRUE COPY OF THE ORDER DT.19.12.2014 PASSED BY THE 3RD RESPONDENT IN APPEAL NO.ITA NO.3/TDS/EKM/CIT(A)-III/2013-14 FOR THE ASSESSMENT YEAR 2012-13.
- EXT.P9: TRUE COPY OF THE APPEAL (WITHOUT ANNEXURES) DT.18.3.2015 FILED BY THE PETITIONER CHALLENGING EXT.P5 ORDER.
- EXT.P10: TRUE COPY OF THE APPEAL (WITHOUT ANNEXURES) DT.18.3.2015 FILED BY THE PETITIONER CHALLENGING EXT.P6 ORDER.
- EXT.P11: TRUE COPY OF THE APPEAL (WITHOUT ANNEXURES) DT.18.3.2015 FILED BY THE PETITIONER CHALLENGING EXT.P7 ORDER.
- EXT.P12: TRUE COPY OF THE APPEAL (WITHOUT ANNEXURES) DT.18.3.2015 FILED BY THE PETITIONER CHALLENGING EXT.P8 ORDER.
- EXT.P13: TRUE COPY OF THE DELAY PETITION DT.18.3.2015 FILED BY THE PETITIONER ALONG WITH EXT.P9 APPEAL (WITHOUT ANNEXURES).
- EXT.P14: TRUE COPY OF THE DELAY PETITION DT.18.3.2015 FILED BY THE PETITIONER ALONG WITH EXT.P10 APPEAL (WITHOUT ANNEXURES).
- EXT.P15: TRUE COPY OF THE DELAY PETITION DT.18.3.2015 FILED BY THE PETITIONER ALONG WITH EXT.P11 APPEAL (WITHOUT ANNEXURES).

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- EXT.P16: TRUE COPY OF THE DELAY PETITION DT.18.3.2015 FILED BY THE PETITIONER ALONG WITH EXT.P12 APPEAL (WITHOUT ANNEXURES).
- EXT.P17: TRUE COPY OF THE STAY PETITION (WITHOUT ANNEXURES) DT.18.3.2015 FILED BY THE PETITIONER ALONG WITH EXT.P9 APPEAL.
- EXT.P18: TRUE COPY OF THE STAY PETITION (WITHOUT ANNEXURES) DT.18.3.2015 FILED BY THE PETITIONER ALONG WITH EXT.P10 APPEAL.
- EXT.P19: TRUE COPY OF THE STAY PETITION (WITHOUT ANNEXURES) DT.18.3.2015 FILED BY THE PETITIONER ALONG WITH EXT.P11 APPEAL.
- EXT.P20: TRUE COPY OF THE STAY PETITION (WITHOUT ANNEXURES) DT.18.3.2015 FILED BY THE PETITIONER ALONG WITH EXT.P12 APPEAL.
- EXT.P21: TRUE COPY OF THE LETTER DT.27.2.2015 ISSUED TO THE PETITIONER BY THE 5TH RESPONDENT.

RESPONDENTS' EXHIBITS : NIL

// TRUE COPY //

PA TO JUDGE

dl/

K.VINOD CHANDRAN, J

W.P.(C).No. 10722 of 2015

Dated 1st April, 2015

JUDGMENT

The petitioner is aggrieved with the demand raised as per Exts.P1 to P4. It is submitted that, Exts.P9 to P12 appeals, along with Exts.P17 to P20 stay petitions and Exts.P13 to P16 delay petitions filed before the Appellate Tribunal are not yet considered. During the pendency of appeals and other petitions, the 5th respondent issued Ext.P21 recovery notice. Since there was no sitting in the Tribunal, the petitions filed before it could not be taken up. It is in this context, the writ petition has been filed.

2. In the above circumstances, it is directed that Ext.P21 be kept in abeyance till a decision is taken on the stay petitions by the

Appellate Tribunal, the 2nd respondent herein.

The writ petition disposed of.

Sd/-

K.VINOD CHANDRAN
Judge

Mrcs

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