IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

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

WP(C).No. 10898 of 2015 (J)

PETITIONER(S):

K.V.JOSEPH & SONS,
ENGINEERING CONTRACTORS, KURIEEKAL BUILDINGS,
EDAPPALLY.P.O., KOCHI 682 024, ERNAKULAM DISTRICT.
REPRESENTED BY ITS MANAGING PARTNER, K.J.PAUL,
AGED 49 YEARS, RESIDING AT KUREEKAL HOUSE,
EDAPPALLY.

BY ADV. SRI.K.N.CHANDRABABU

RESPONDENT(S):
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1. THE JOINT COMMISSIONER OF INCOME TAX
CIRCLE 1(1) NON CORPORATE, KOCHI, ERNAKULAM.

2.THE COMMISSIONER OF INCOME TAX (APPEALS)
ERNAKULAM.

R BY SRI.JOSE JOSEPH, SC FOR INCOME TAX

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

W.P.(C).NO.10898/2015

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASSESSMENT ORDER DATED 10.2.2015 PASSED BY THE 1ST RESPONDENT.

EXT.P2: COPY OF THE DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT.

EXT.P3: COPY OF THE APPEAL DATED 11.3.2015 PREFERRED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P4: COPY OF THE STAY PETITION PREFERRED BY THE PETITIONER ALONG WITH EXT.P3 APPEAL DATED 11.3.2015.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10898 OF 2015 (J)

Dated this the 1st day of April, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Income Tax Act, the petitioner had preferred Ext.P3 appeal and Ext.P4 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents through Ext.P2 demand notice as confirmed by Ext.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Standing counsel appearing for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

> 1. The 2nd respondent shall consider and pass orders on Ext.P4 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp