

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. 10991 of 2015 (Y)

PETITIONER(S):

**M/S. MAR GREGORIUS MEMORIAL MUTHOOT MEDICAL
CENTRE (NOW KNOWN AS MUTHOOT HEALTH CARE),
COLLEGE ROAD, KOZHENCHERRY - 689641.
REPRESENTED BY ITS MANAGING PARTNER, GEORGE
ALEXANDER MUTHOOT.**

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

RESPONDENTS :

- 1. THE UNION OF INDIA, REPRESENTED BY THE SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NORTH BLOCK, NEW DELHI - 110001**
- 2. THE ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE - 1, THIRUVALLA - 689101.**
- 3. THE COMMISSIONER OF INCOME TAX (APPEALS)- I,
KOWDIAR, THIRUVANANTHAPURAM - 695003.**
- 4. THE UNION BANK OF INDIA, COLLEGE ROAD,
KOZHENCHERRY - 689641, REPRESENTED BY ITS
GENERAL MANAGER.**
- 5. THE DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE -I, THIRUVALLA ENNIKKATTIL ESTATE,
THIRUVALLA - 689101.**

**R1 & R4 BY SRI.A.S.P.KURUP, SC, UBI
R2, R3 & R5 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:**

bp

APPENDIX

PETITIONER'S EXHIBITS :

- P1: COPY OF THE REVISED ASSESSMENT ORDER DT 19/7/2013, PASSED BY THE R2 FOR THE A.Y. 2002-03 UNDER THE INCOME TAX ACT, 1961.
- P2: COPY OF THE FIRST APPEAL DT 7/8/2013, FILED BY THE PETITIONER BEFORE THE R3.
- P3: COPY OF THE STAY APPLICATION DT 9/1/2015, FILED BY THE PETITIONER BEFORE THE R3.
- P4: COPY OF THE RECOVERY NOTICE DT 17/3/2015, ISSUED BY THE R5.
- P5: COPY OF REPLY DT 20/3/2015, FILED BY THE PETITIONER BEFORE THE R5.
- P6: COPY OF THE STATEMENT SHOWING THE AMOUNTS PAID BY THE PETITIONER AS ON 25/3/2015 FOR THE AY'S 2002-03, 2003-04, 2004-2005 & 2007 -2008.

RESPONDENT'S EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

K. VINOD CHANDRAN, J.
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W.P.(C) No.10991 of 2015 - Y
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Dated this the 1st day of April, 2015

J U D G M E N T

Ext.P1 is the assessment order passed against the petitioner for the year 2002-03. Against which, petitioner filed Ext.P2 appeal, which is accompanied by Ext.P3 stay petition before the 3rd respondent. Appeal and stay petition are pending before the 3rd respondent. In the meanwhile, coercive proceedings have been initiated. It is in this context, the writ petition has been filed.

2. In the above circumstances, it is directed that the appellate authority, the 3rd respondent herein, shall dispose of Ext.P3 stay application within a period of two months from today and the coercive proceedings, Ext.P4 be stayed until such orders are passed, which order shall

determine the matter thereafter. The attachment made of the account of the petitioner shall be released.

Writ petition disposed of.

Sd/-
K. VINOD CHANDRAN,
JUDGE

SB

// true copy //

P.A to Judge