

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. 10993 of 2015 (Y)

PETITIONER(S):

**M/S. MAR GREGORIUS MEMORIAL MUTHOOT
MEDICAL CENTRE (NOW KNOWN AS MUTHOOT
HEALTH CARE PVT. LTD.), COLLEGE ROAD,
KOZHENCHERRY-689 641, 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.**

RESPONDENT(S):

- 1. THE UNION OF INDIA,
REPRESENTED BY THE SECRETARY,
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE),
NORTH BLOCK, NEW DELHI-110 001.**
- 2. THE ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE-1, THIRUVALLA-689 101.**
- 3. THE COMMISSIONER OF INCOME TAX (APPEALS)-I,
KOWDIAR, THIRUVANANTHAPURAM-695 003.**
- 4. THE UNION BANK OF INDIA,
COLLEGE ROAD, KOZHENCHERRY-689 641,
REPRESENTED BY ITS GENERAL MANAGER.**
- 5. THE DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE-I, THIRUVALLA ENNIKKATTIL ESTATE,
THIRUVALLA-689 101.**

**R1 TO R3 & R5 BY ADV. SRI.JOSE JOSEPH, SC.
R4 BY ADV. SRI.A.S.P.KURUP, SC.**

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

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE REVISED ASSESSMENT ORDER NO.TVLA/
C-1/AACFM731E/2013-14 DATED 19/07/2013, PASSED BY
THE 2ND RESPONDENT FOR THE A.Y.2004-05 UNDER
THE INCOME TAX ACT, 1961.
- EXT.P2 COPY OF THE FIRST APPEAL DATED 07/08/2013, FILED BY THE
PETITIONER BEFORE THE 3RD RESPONDENT.
- EXT.P3 COPY OF THE STAY APPLICATION DATED 09/01/2015, FILED BY
THE PETITIONER BEFORE THE 3RD RESPONDENT.
- EXT.P4 COPY OF THE RECOVERY NOTICE NO.TVLA/C-1/RECOVERY/14-15
DATED 17/03/2015, ISSUED BY THE 5TH RESPONDENT.
- EXT.P5 COPY OF THE REPLY DATED 20/03/2015 FILED BY THE PETITIONER
BEFORE THE 5TH RESPONDENT.
- EXT.P6 COPY OF THE STATEMENT SHOWING THE AMOUNTS PAID BY THE
PETITIONER AS ON 25/03/2015 FOR THE AY'S 2002-03, 2003-04,
2004-05 & 2007-08.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

K. VINOD CHANDRAN, J.
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W.P.(C) No.10993 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 revised assessment order passed against the petitioner for the year 2004-05. 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