

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 7TH DAY OF APRIL 2015/17TH CHAITHRA, 1937

WP(C).No. 11216 of 2015 (B)

PETITIONER :

**THE KERALA FILM CHAMBER OF COMMERCE,
P.B.NO.3577, M.G.ROAD, KOCHI-682 035,
REPRESENTED BY GENERAL SECRETARY.**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.C.S.SULEKHA BEEVI
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA**

RESPONDENT(S):

- 1. ASSISTANT DIRECTOR OF INCOME TAX (EXEMPTION),
KOCHI-682 018.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)-III,
ERNAKULAM-682 018**
- 3. TAX RECOVERY OFFICER (EXEMPTION),
KOCHI-682 016.**

R1 TO R3 BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).NO.11216/2015

APPENDIX

PETITIONER'S EXHIBITS:

- P1 COPY OF THE ASSESSMENT ORDER DATED 27/03/2013 FOR THE YEAR 2010-11.**
- P2 COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT**
- P3 COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.**
- P4 COPY OF THE NOTICE ISSUED BY THE THIRD RESPONDENT.**

RESPONDENT'S EXHIBITS: NIL

/TRUE COPY/

P.A.TO JUDGE

sts

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.11216 of 2015

.....
Dated this the 7th day of April, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Income Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued by Ext.P4 demand notice for recovery of the amounts confirmed by Ext.P1 assessment order.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader 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:

- i. The 2nd respondent shall consider and pass orders on Ext.P3 stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.
- ii. Coercive steps pursuant to Ext.P4 demand notice shall be kept in abeyance till orders are

passed by the 2nd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 2nd respondent shall be a reasoned one advertent to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

