

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. 11364 of 2015 (U)

PETITIONER(S):

**M/S. SOCIETY FOR RURAL IMPROVEMENT,
SRIMOORTHY NAGAR, NEAR CHINMAYA MISSION,
KOLLENGODE, PALAKKAD-678 506,
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
DR.PRABHAKARAN.**

**BY SRI.T.M.SREEDHARAN, SENIOR ADVOCATE.
ADVS. SRI.V.P.NARAYANAN,
SMT.DIVYA RAVINDRAN.**

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER (EXEMPTION),
AYYAKKAR BHAVAN, S.T. NAGAR,
THRISSUR-680 001.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)-V,
7TH FLOOR, KERA BHAVAN,
SRV H.S. ROAD, COCHIN-682 011.**

BY ADV. SRI.K.M.V.PANDALAI, SC.

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

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE ASSESSMENT ORDER U/S. 143(3) OF THE ACT DATED 12/03/2015 ISSUED BY THE 1ST RESPONDENT.
- EXT.P2 COPY OF THE MEMORANDUM OF APPEAL DATED 18/03/2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P3 COPY OF THE STAY PETITION DATED 18/03/2015 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT.P4 COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT UNDER 2006(6) ON 18/03/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 11364 of 2015

Dated this the 7th day of April, 2015

JUDGMENT

The Petitioner is an assessee under the Income Tax Act, 1961. Against Ext.P1 assessment order passed under the IT Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P1 order.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P3 stay petition, preferred by the petitioner before him, within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner. The recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1 order, shall be kept in abeyance till such time as the 2nd

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respondent passes orders, as directed, in Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das