IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

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

WP(C).No. 11393 of 2015 (Y)

PETITIONER(S):

M/S.MUTHOOT PROPERTIES & INVESTMENTS,
MUTHOOT BUILDINGS, 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 DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE-I, THIRUVALLA ENNIKKATTIL ESTATE, THIRUVALLA - 689 101.**

BY ADV. SRI.JOSE JOSEPH, SC

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

msv/

WP(C).No. 11393 of 2015 (Y)
--

APPENDIX

PETITIONER(S)' EXHIBITS:

EXT.P1: TRUE COPY OF THE REVISED ASSESSMENT ORDER DTD.19.7.2013, PASSED BY THE 2ND RESPONDENT FOR THE A.Y.2003-04 UNDER THE INCOME TAX ACT, 1961.

EXT.P2: TRUE COPY OF THE APPEAL MEMORANDUM DATED 7.8.2013, FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P3: TRUE COPY OF THE STAY APPLICATION DATED 9.1.2015, FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

EXT.P4: TRUE COPY OF THE RECOVERY NOTICE DATED 17.3.2015, ISSUED BY THE 4TH RESPONDENT.

EXT.P5: TRUE COPY OF THE REPLY DTD.20.3.2015, FILED BY THE PETITIONER BEFORE THE 4TH RESPONDENT.

EXT.P6: TRUE COPY OF THE STATEMENT SHOWING THE AMOUNTS PAID BY THE PETITIONER FOR THE AY'S 2002-03, 2003-04 & 2005-06.

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Ms**v/**

K. VINOD CHANDRAN, J.
=====================
W.P.(C) No.11393 of 2015 - Y
======================
Dated this the 7th day of April, 2015

J U D G M E N T

The petitioner is aggrieved with the issuance of recovery proceedings after the appeal itself was heard finally and reserved for orders.

2. I have heard the learned Standing Counsel for the Government of India (Taxes) also.

3. The appeal is said to be finally heard and reserved for orders. In such circumstance, the recovery shall be stayed till orders are passed in the appeal. If any further hearing is required, then the appellate authority has to consider the stay application first. In any event, the recovery proceedings will be kept in abeyance till an order is passed either in the stay application or in the appeal on merits, whichever is earlier. Needless to say a hearing on

the stay application shall only be conducted with proper notice to the assessee.

The writ petition is disposed of.

Sd/-
K. VINOD CHANDRAN,
JUDGE

SB

// True copy //

P.A to Judge