

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. 11459 of 2015 (F)

PETITIONER(S):

**M/S.KERALA STATE CO-OPERATIVE AGRICULTURAL AND RURAL
DEVELOPMENT BANK LTD.,
TRIVANDRUM, REP. BY GENERAL MANAGER.**

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

RESPONDENT(S):

**1.DEPUTY COMMISSIONER OF INCOME TAX
CIRCLE 1(2), THIRUVANANTHAPURAM 695 003.**

**2.INCOME TAX APPELLATE TRIBUNAL,
ERNAKULAM 682 016.**

**3.THE INCOME TAX OFFICER, WARD - 2(1)
THIRUVANANTHAPURAM 695 003.**

R BY SRI.K.M.V.PANDALAI, SC FOR 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:**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ASSESSMENT ORDER DATED 19.3.2013 FOR THE YEAR 2010-11 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.

EXT.P2: COPY OF THE ORDER GIVING EFFECT TO ORDER U/S.250 DATED 11.2.2015 FOR THE YEAR 2010-11 ISSUED TO THE PETITIONER BY THE 3RD RESPONDENT.

EXT.P3: COPY OF THE NOTICE DATED 11.2.2015 ISSUED BY THE 3RD RESPONDENT.

EXT.P4: COPY OF THE JUDGMENT IN W.P.(C).NO.5025 OF 2015 DATED 09.3.2015.

EXT.P5: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P6: COPY OF THE STAY PETITION FILED BEFORE THE SECOND RESPONDENT.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.11459 OF 2015 (F)

Dated this the 7th day of April, 2015

J U D G M E N T

Against the order of the first appellate authority under the Income Tax Act, the petitioner had preferred Ext.P5 appeal together with Ext.P6 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents for recovery of the amounts confirmed against the petitioner by the order of the first appellate authority.

2. I have heard the learned counsel appearing for the petitioner and also the learned Standing counsel appearing 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:

1. The 2nd respondent shall consider and pass orders on Ext.P6 stay petition within a period of two months from the date of receipt of a copy of this judgment,

after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner pursuant to the order of the first appellate authority shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp