

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 9TH DAY OF APRIL 2015/19TH CHAITHRA, 1937

WP(C).No. 11994 of 2015 (Y)

PETITIONER(S):

**M/S. INDIA COFFEE BOARD WORKERS'
CO-OPERATIVE SOCIETY LTD., MACHINGAL LANE,
MG ROAD, PB NO. 184, THRISSUR- 680 001
REPRESENTED BY ITS PRESIDENT SHRI JOJI E.S.**

**BY ADVS.SRI.T.M.SREEDHARAN (SR.)
SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER, WARD- 2(2)
RANGE - 2, THRISSUR- 680 001**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)
AAYAKAR BHAVAN, SHAKTHAN THAMPURAN NAGAR
THRISSUR- 680 001**

R BY SRI.JOSE JOSEPH, STANDING COUNSEL, FOR INCOME TAX

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
09-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

WP(C).No. 11994 of 2015 (Y)

APPENDIX

PETITIONER'S EXHIBITS:-

**EXHIBIT - P1 TRUE COPY OF THE ASST. ORDER ALONG WITH DEMAND NOTICE
DATED 18.03.2015 PASSED BY THE FIRST RESPONDENT.**

**EXHIBIT - P2 TRUE COPY OF MEMORANDUM OF APPEAL DATED 04.04.2015
SUBMITTED BY THE PETITIONER BEFORE THE SECOND
RESPONDENT.**

**EXHIBIT - P2(a)TRUE COPY OF STAY PETITION DATED 04.04.2015 SUBMITTED BY THE
PETITIONER BEFORE THE SECOND RESPONDENT.**

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 11994 of 2015

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Dated this the 9th day of April, 2015

JUDGMENT

The Petitioner is an assessee under the Income Tax Act, 1961. Against Ext.P1 assessmet order passed under the Act, the petitioner preferred Ext.P2 appeal and Ext.P2(a) 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.P2(a) 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

W.P.(C). No. 11994 of 2015

respondent passes orders, as directed, in Ext.P2(a) stay petition and communicates the same to the petitioner.

sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das