

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 10TH DAY OF APRIL 2015/20TH CHAITHRA, 1937

WP(C).NO. 12106 OF 2015 (K)

PETITIONER(S):

ANANDAKUTTAN GOVINDAPILLAI K.
SWAPNA, ULAVUCAD, NOORNAD P.O., PALAMEL,
ALAPPUZHA-609 509

BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENT(S):

1. ASST. COMMISSIONER OF INCOME TAX,
CIRCLE-I, THIRUVALLA-689101
2. JOINT COMMISSIONER OF INCOME TAX,
THIRUVALLA RANGE, THIRUVALLA- 689 101
3. COMMISSIONER OF INCOME TAX (APPEALS)
SASTHRI ROAD, KOTTAYAM-686 001

BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) .NO. 12106 OF 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ASSESSMENT ORDER FOR 2009-10 PASSED BY 1ST RESPONDENT
DATED 05.10.2012

EXT.P1(A): COPY OF ASSESSMENT ORDER FOR 2011-12 PASSED BY 2ND
RESPONDENT DATED 17.03.2014

EXT.P2: COPY OF APPEAL FILED BEFORE 3RD RESPONDENT DATED 19.11.2012

EXT.P2(A): COPY OF APPEAL FILED BEFORE 3RD RESPONDENT DATED
21.04.2014

EXT.P3: COPY OF INSTALLMENT ORDER PASSED BY THE DY. COMMISSIONER
DATED 20.01.2015

EXT.P4: COPY OF STAY PETITION FILED BEFORE 3RD RESPONDENT

EXT.P4(A): COPY OF STAY PETITION FILED BEFORE 3RD RESPONDENT DATED
10.03.015

RESPONDENTS' EXHIBITS: NIL

//TRUE COPY//

P A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.12106 of 2015

.....
Dated this the 10th day of April, 2015

J U D G M E N T

Against Exts.P1 and P1(a) assessment orders under the Income Tax Act, the petitioner has preferred Exts.P2 and P2(a) appeals and Exts.P4 and P4(a) stay petitions before the 3rd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Exts.P1 and P1 (a) assessment orders.

2. I have heard the learned counsel for the petitioner and also the learned Standing counsel 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 3rd respondent shall consider and pass orders on Exts.P4 and P4(a) stay petition within a period of two months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii. Recovery steps for recovery of amounts confirmed against petitioner by Ext .P1 and P1 (a) assessment orders shall be kept in abeyance till orders are passed by the 3rd respondent as directed above and communicated to the petitioner.

iii. The order to be passed by the 3rd respondent shall be a reasoned one adverting 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