

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. 12344 of 2015 (P)

PETITIONER(S):

**SATYAM SERVICE TRUST (FORMERLY KNOWN AS
SATHYAM LITERATURE SERVICE) BUILDING NO.1/38
MANACKACHIRA, THATTABHAGAM PO
THIRUVALLA 689 541 REPRESENTED BY ITS
TRUSTEE, MR. SAM C. VADAVANA**

BY ADV. SMT.K.LATHA

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER, WARD- 3
INCOME TAX OFFICE, THIRUVALLA - 689 542**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)
AAYAKARBHAVAN, KOWDIAR PO, TRIVANDRUM- 695 001**
- 3. THE COMMISSIONER OF INCOME TAXES
INCOME TAX OFFICE, I.S PRESS ROAD, ERNAKULAM - 682 031**

R BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

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

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT EX-P1	TRUE COPY OF THE ORDER OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH IN ITA No.807/COCH/2013 DATED 30TH OCTOBER 2014.
EXHIBIT EX-P2A	TRUE COPY OF THESE ASSESSMENT ORDERS U/S.143(3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2006-2007 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 19.3.2013.
EXHIBIT EX-P2B	TRUE COPY OF THESE ASSESSMENT ORDERS U/S.143(3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2007-2008 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 19.3.2013.
EXHIBIT EX-P2C	TRUE COPY OF THESE ASSESSMENT ORDERS U/S.143(3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2008-2009 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 19.3.2013.
EXHIBIT EX-P2D	TRUE COPY OF THESE ASSESSMENT ORDERS U/S.143(3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2009-2010 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 18.3.2013.
EXHIBIT EX-P2E	TRUE COPY OF THESE ASSESSMENT ORDERS U/S.143(3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2010-2011 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 19.3.2013.
EXHIBIT EX-P2F	TRUE COPY OF THESE ASSESSMENT ORDERS U/S.143(3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2011-2012 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 19.3.2013.
EXHIBIT EX-P3A	TRUE COPY OF THE APPEALS IN FORM NO.35 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST THE ASSESMENT ORDERS FOR THE YEAR 2006-2007.
EXHIBIT EX-P3B	TRUE COPY OF THE APPEALS IN FORM NO.35 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST THE ASSESMENT ORDERS FOR THE YEAR 2007-2008.
EXHIBIT EX-P3C	TRUE COPY OF THE APPEALS IN FORM NO.35 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST THE ASSESMENT ORDERS FOR THE YEAR 2008-2009.
EXHIBIT EX-P3D	TRUE COPY OF THE APPEALS IN FORM NO.35 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST THE ASSESMENT ORDERS FOR THE YEAR 2009-2010.

EXHIBIT EX-P3E	TRUE COPY OF THE APPEALS IN FORM NO.35 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST THE ASSESMENT ORDERS FOR THE YEAR 2010-2011.
EXHIBIT EX-P3F	TRUE COPY OF THE APPEALS IN FORM NO.35 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST THE ASSESMENT ORDERS FOR THE YEAR 2011-2012.
EXHIBIT EX-P4	TRUE COPY OF THE JUDGMENT OF THE HON'BLE HIGH COURT OF KERALA IN WP(C) NO.3665 OF 2015 DATED 11TH DAY OF FEBRUARY 2015.
EXHIBIT EX-P5	TRUE COPY OF THE DEMAND NOTICE DATED 26TH MARCH 2015 DEMANDING THE OUTSTANDING INCOME TAX FOR THE YEARS 2006-2007 TO 2011-2012 TO THE PETITIONER.
EXHIBIT EX-P6A	TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT IN THE P3A APPEAL FOR THE YEAR 2006-2007.
EXHIBIT EX-P6B	TRUE COPY OF THE STAY PETITIONS FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT IN THE P3B APPEAL FOR THE YEAR 2007-2008.
EXHIBIT EX-P6C	TRUE COPY OF THE STAY PETITIONS FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT IN THE P3C APPEAL FOR THE YEAR 2008-2009.
EXHIBIT EX-P6D	TRUE COPY OF THE STAY PETITIONS FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT IN THE P3D APPEAL FOR THE YEAR 2009-2010.
EXHIBIT EX-P6E	TRUE COPY OF THE STAY PETITIONS FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT IN THE P3E APPEAL FOR THE YEAR 2010-2011.
EXHIBIT EX-P6F	TRUE COPY OF THE STAY PETITIONS FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT IN THE P3F APPEAL FOR THE YEAR 2011-2012.

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 12344 of 2015

Dated this the 10th day of April, 2015

JUDGMENT

Against Ext.P2 series of assessment orders under the Income Tax Act, the petitioner had preferred Ext.P3 series of appeals and Ext.P6 series of stay petitions before the 2nd respondent. It is the case of the petitioner that, even prior to considering the stay petitions, recovery steps are taken by the respondents for recovery of the amounts confirmed against the petitioner by Ext.P2 series of assessment orders.

2. I have heard the learned counsel appearing for the petitioner and also the learned Government Pleader 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 Exts.P6 series of stay petitions 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 Ext.P2 series of

assessment orders shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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