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. 12432 of 2015 (D)

PETITIONER(S):

**M/S.SUBSCRIBERS CHITS (P) LTD.
PRESIDENCY COMPLEX, XX/338/13(1)
PARAYIL LANE, POOTHOLE ROAD,
THRISSUR DISTRICT - REPRESENTED BY ITS
CHAIRMN M.G.SUKUMARAN, S/O.GOPALAN.**

**BY ADVS.SRI.M.SASINDRAN
SRI.V.VENUGOPAL**

RESPONDENT(S):

**1.THE COMMISSIONER OF INCOME TAX (APPEALS)
3RD FLOOR, AAYAKAR BHAVAN, THRISSUR 680 001.**

**2.THE ADDITIONAL COMMISSIONER OF INCOME TAX (TDS)
KOCHI, C.R.BUILDINGS, I.S.PRESS ROAD, ERNAKULAM 682 031.F**

**3.THE INCOME TAX OFFICER (TDS) THRISSUR
OFFICE OF THE INCOME TAX OFFICER (TDS) TRICHUR,
AAYAKAR BHAVAN, THRISSUR 680 001.**

**4.THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH,
XXXV/317, KALATHIPARAMBIL ROAD, ERNAKULAM SOUTH,
COCHIN - 682 016.**

**R BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX
R BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPPEN**

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

W.P.(C).NO.12432/2015

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF THE ORDER DATED 28.8.2013 ALONG WITH NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961 IN RESPECT OF THE FINANCIAL YEAR 2009-10.

EXT.P2: COPY OF THE ORDER DATED 28.8.2013 ALONG WITH NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961 IN RESPECT OF THE FINANCIAL YEAR 2010-11.

EXT.P3: COPY OF THE ORDER DATED 28.8.2013 ALONG WITH NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME TAX ACT 1961 IN RESPECT OF THE FINANCIAL YEAR 2011-12.

EXT.P4: COPY OF THE ORDER DATED 27.2.2015 IN RESPECT OF THE FINANCIAL YEAR 2009-10 WHICH WAS SERVED ON THE PETITIONER ON 19.3.2015.

EXT.P5: COPY OF THE ORDER DATED 27.2.2015 IN RESPECT OF THE FINANCIAL YEAR 2010-11 WHICH WAS SERVED ON THE PETITIONER ON 19.3.2015.

EXT.P6: COPY OF THE ORDER DATED 27.2.2015 IN RESPECT OF THE FINANCIAL YEAR 2011-12 WHICH WAS SERVED ON THE PETITIONER ON 19.3.2015.

EXT.P7: COPY OF THE NOTICE DATED 25.3.2015 ISSUED BY THE 3RD RESPONDENT WHICH WAS SERVED ON THE PETITIONER ON 27.3.2015.

EXT.P8: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE INCOME TAX APPELLATE TRIBUNAL KOCHI BENCH IN RESPECT OF THE FINANCIAL YEAR 2009-10.

EXT.P9: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE INCOME TAX APPELLATE TRIBUNAL KOCHI BENCH IN RESPECT OF THE FINANCIAL YEAR 2010-11.

EXT.P10: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE INCOME TAX APPELLATE TRIBUNAL KOCHI BENCH IN RESPECT OF THE FINANCIAL YEAR 2011-12.

EXT.P11: COPY OF THE PETITION FOR STAY OF DEMAND FOR THE FINANCIAL YEAR 2009-10.

EXT.P12: COPY OF THE PETITION FOR STAY OF DEMAND FOR THE FINANCIAL YEAR 2010-11.

EXT.P13: COPY OF THE PETITION FOR STAY OF DEMAND FOR THE FINANCIAL YEAR 2011-12.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.12432 OF 2015 (D)

Dated this the 10th day of April, 2015

J U D G M E N T

Against Exts.P4 to P6 first appellate orders under the Income Tax Act, the petitioner had preferred Exts.P8 to P10 appeals before the 4th respondent Tribunal. Along with the appeals, the petitioner has also preferred Exts.P11 to P13 stay petitions before the 4th 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 Exts.P4 to P6 first appellate 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 4th respondent shall consider and pass orders on Exts.P11 to P13 stay petitions within a period of three 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 Exts.P4 to P6 first appellate orders shall be kept in abeyance till orders are passed by the 4th respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp