IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRAN

FRIDAY, THE 24TH DAY OF APRIL 2015/4TH VAISAKHA, 1937

WP(C).No. 12874 of 2015 (H)

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PETITIONER(S):

M/S.KADAKKVOOR SERVICE CO-OPERATIVE BANK LTD.
CO-OPERATIVE SOCIETY BUILDING, KADAKKAVOOR.P.O.
TRIVANDRUM-695 306. REPRESENTED BY ITS SECRETARY-IN-CHARGE
SMT.V.MURUKAN.

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

RESPONDENT(S):

1. THE INCOME TAX OFFICER
WARD 2(3), TRIVANDRUM.695 004.

2. THE COMMISSIONER OF INCOME TAX (APPEALS)
2ND FLOOR, AAYAKAR BHAVAN, KOWDIAR
TRIVANDRUM. 695 004.

3. THE MANAGER
TRIVANDRUM DISTRICT CO-OPERATIVE BANK LTD.
KADAKKAVOOR BRANCH, TRIVANDRUM.695 306.

R1 & 2 BY SRI.K.M.V.PANDALAI
R3 BY SRI.T.R.HARIKUMAR, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 12874 of 2015 (H)

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**APPENDIX**

PETITIONER(S)' EXHIBITS

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P1- TRUE COPY OF THE ASSESSMENT ORDER DATED 22.03.2014 ALONG WITH COMPUTATION OF INCOME AND DEMAND NOTICE PASSED BY THE FIRST RESPONDENT.

P2- TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 23.03.2013 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

P2(A)- TRUE COPY OF STAY PETITION DATED 20.04.2015 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

P3- TRUE COPY OF NOTICE NO.AAAAK5452D/WARD-2(5)/TVM DATED 26.03.2015 ISSUED U/S 226(3) BY THE 1ST RESPONDENT.

P4- TRUE COPY OF NOTICE NO.AAAK5452D/WARD-2(5)/TVM DATED 31.03.2015 ISSUED BY THE 1ST RESPONDENT.

RESPONDENT(S)' EXHIBITS

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NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

**ANIL K.NARENDRAN, J**

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**W.P.(C)No.12874 Of 2015**

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**DATED THIS THE 24th DAY OF APRIL, 2015**

**JUDGMENT**

The petitioner is an assessee, who had been issued with Ext.P1 order of assessment of the 1st respondent for the assessment year 2008-09. Aggrieved by the same, the petitioner filed Ext.P2 appeal before the 2nd respondent along with Ext.P2(a) stay petition. Now the grievance of the petitioner is that during the pendency of the appeal and stay petition coercive steps are being initiated against the petitioner as evidenced by Ext.P3. The petitioner has also moved an application under Section 220(6) of the Income-tax Act before the 1st respondent, which was disposed of by Ext.P4, without granting an order of stay and by permitting the petitioner to remit the entire amount in four monthly instalments.

2. I heard arguments of the learned counsel for the petitioner and also the learned Standing Counsel for respondents 1 and 2.

3. Considering the fact that Ext.P2(a) stay petition filed by the petitioner is pending consideration before the 2nd respondent,

who is the appellate authority, I deem it appropriate to dispose of this writ petition directing the 2nd respondent to consider and pass appropriate orders on Ext.P2(a) stay petition, as expeditiously as possible, at any rate within a period of one month from the date of receipt of a certified copy of this judgment. Till such time all recovery proceedings pursuant to Ext.P3 demand notice shall be kept in abeyance, so also the operation of Ext.P4 order.

Sd/-
**ANIL K.NARENDRAN,**
**JUDGE**

dsn