

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 3RD DAY OF JUNE 2015/13TH JYAISHTA, 1937

WP(C).No. 16504 of 2015 (K)

PETITIONER :

**VETTUVANTHODI ABDUL AZEEZ, AGED 50 YEARS,
SELMAC, MELEKUNATH PARAMB, CHERUVANNUR,
BC ROAD, FEROKE, KOZHIKODE 673 631.**

BY ADV. SRI.RAJU K.MATHEWS

RESPONDENTS :

- 1. THE ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 2(1), KOZHIKODE.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS),
KOZHIKODE.**
- 3. UNION OF INDIA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI 110 001.**

**BY SRI. CHRISTOPHER ABRAHAM, SC,
BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 03-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

WP(C).No. 16504 of 2015 (K)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1: COPY OF THE ASSESSMENT ORDER DATED 30.3.15 FOR THE ASSESSMENT YEAR 2012-2013.**
- EXHIBIT P2: COPY OF THE DEMAND NOTICE DATED 30.3.15 UNDER SECTION 156 OF THE INCOME TAX ACT.**
- EXHIBIT P3: COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**
- EXHIBIT P4: COPY OF THE STAY PETITION SUBMITTED BY THE PETITIONER ALONG WITH P3 BEFORE THE 2ND RESPONDENT.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.16504 of 2015

Dated this the 3rd day of June, 2015

J U D G M E N T

The petitioner has filed Ext.P3 appeal as against Ext.P1 assessment order for the year 2012-13 passed by the 1st respondent. The petitioner has also preferred Ext.P4 stay petition along with the appeal against the demand as per Ext.P2.

2. Heard the learned counsel for the petitioner as well as the learned Government Pleader for the respondents.

Considering the facts and circumstances of the case, this writ petition is disposed of directing the 2nd respondent to consider the stay petition, after issuing notice to the petitioner, within a period of two months from the date of receipt of a copy of this judgment. Till a final decision is taken as directed above, all the coercive proceedings pursuant to Exts.P1 and P2 shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.