

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 9TH DAY OF JUNE 2015/19TH JYASHTA, 1937

WP(C).No.17136 of 2015 (N)

PETITIONER:

**M/S.EMMANUVAL SILKS,EMMANUVAL BUILDINGS,
BEHIND RAILWAY STATION ROAD,
CALVARY CORNER,POOTHOLE,THRISSUR,
REPRESENTED BY ITS MANAGING PARTNER
SHRI.T.O.BYJU.**

**BY SRI.T.M.SREEDHARAN (SENIOR ADVOCATE)
ADVS.SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN**

RESPONDENT'S:

- 1. THE ADDITIONAL COMMISSIONER OF INCOME TAX (TDS),
C.R.BUILDING,IS PRESS ROAD,ERNAKULAM,COCHIN-682018.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS III),
7TH FLOOR,KERAL BHAVAN,SRVHS ROAD,COCHIN-682016.**
- 3. THE ASSISTANT COMMISSIONER OF INCOME TAX,
RANGE 2 (1),AAYAKAR BHAAVAN,S.T.NAGAR,THRISSUR-680001.**
- 4. THE INCOME TAX OFFICER (TDS),AAYAKAR BHAVAN,
S.T.NAGAR,THRISSUR-680001.**

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

pk

WP(C).No.17136 of 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS:

P1. A TRUE COPY OF THE ORDER DATED 30.05.2014 LEVYING PENALTY FOR THE FINANCIAL YEAR 2012-13 PASSED BY THE 1ST RESPONDENT.

P2: A TRUE COPY OF THE MEMORANDUM OF APPEAL FOR THE FINANCIAL YEAR 2012-13 FILED BEFORE THE 2ND RESPONDENT.

P2(a): A TRUE COPY OF THE STAY PETITION FOR THE FINANCIAL YEAR 2012-13 FILED BEFORE THE 2ND RESPONDENT.

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17136 of 2015

Dated this the 9th day of June, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P1 assessment order for the year 2012-13 passed by the 1st respondent. The petitioner has preferred Ext.P2 appeal and Ext.P2 (a) stay petition against the said order.

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, if any, shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.