

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 12TH DAY OF JUNE 2015/22ND JYAISHTA, 1937

WP(C).No. 17679 of 2015 (H)

PETITIONER :

**TUSHAR JAYANTHILAL JAIN,
40/6110, PUSHYARAG, GOPALAPRABHU ROAD,
KOCHI -682 035**

**BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA**

RESPONDENT(S):

- 1. INCOME TAX OFFICER,
NON-CORPORATE, WARD 1 (2),
KOCHI -682 018**
- 2. COMMISSIONER OF INCOME TAX(APPEALS)-III,
ERNAKULAM- 682 016**

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

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12-06-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

sts

WP(C).No. 17679 of 2015 (H)

APPENDIX

PETITIONER(S)' EXHIBITS

- EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER DATED 28-03-2015 FOR
THE A.Y (2012-2013) ISSUED TO THE PETITIONER BY THE FIRST
RESPONDENT**
- EXHIBIT P2 TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE
2ND RESPONDENT DATED 28/4/15**
- EXHIBIT P3 TRUE COPY OF THE PETITION U/S. 220(6) FILED BEFORE FIRST
RESPONDENT DATED 29/4/15**
- EXHIBIT P4 TRUE COPY OF THE ORDER DATED 27/5/2015 PASSED BY FIRST
RESPONDENT**
- EXHIBIT P5 TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT DATED 9/6/15**

RESPONDENT(S)' EXHIBITS: **NIL**

/TRUE COPY/

P.A.TO JUDGE

sts

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.17679 of 2015

Dated this the 12th day of June, 2015

J U D G M E N T

The petitioner has filed Ext.P2 appeal along with Ext.P5 stay application against the assessment order passed by the 1st respondent. In the meanwhile, vide Ext.P4 order, the assessing authority directed the petitioner to remit 50% of the demand for not proceeding with recovery steps.

2. Heard the learned counsel for the petitioner as well as the learned Standing Counsel for the respondents.

Considering the fact that, the petitioner has already moved the stay application, this writ petition is disposed of directing the 2nd respondent to consider the stay application within a period of two months from the date of receipt of a copy of this judgment, after notice to the petitioner. Till disposal of the stay application, all recovery proceedings against the petitioner shall be deferred. The petitioner is also directed to produce a copy of this judgment along with a copy of this writ petition before the 2nd respondent for compliance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.