

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 7TH DAY OF JULY 2015/16TH ASHADHA, 1937

WP(C).No. 20359 of 2015 (T)

PETITIONER(S):

**M/S. CORBEL PRE LAMINATED BOARDS INDIA P. LTD.
VALLIKUNNU, MALAPPURAM,
REP.BY MANAGING DIRECTOR K.T.KUTTIHASSAN.**

**BY ADVS.SRI.K.P.ABDUL AZEES
SMT.T.ARCHANA**

RESPONDENT(S):

- 1. ASSISTANT COMMISSIONER, INCOME TAX,
CIRCLE I, TIRUR - 676 101.**
- 2. COMMISSIONER OF INCOME TAX (APPEALS),
KOZHIKODE - 673 004.**

BY SRI.K.M.V.PANDALAI, SC

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 - THE TRUE COPY OF INCOME TAX ASSESSMENT ORDER FOR THE YEAR 2011-12 BY THE ASSISTANT COMMISSIONER, INCOME TAX CIRCLE I, TIRUR.**
- P2 - THE TRUE COPY OF DEMAND NOTICE UNDER SECTION 156 OF THE INCOME TAX ACT 1961 BY THE ASSISTANT COMMISSIONER, INCOME TAX, CIRCLE I, TIRUR.**
- P3 - THE TRUE COPY OF APPEAL MEMORANDUM FILED BEFORE THE COMMISSIONER OF INCOME TAX (APPEALS)**
- P4 - THE TRUE COPY OF PETITION FOR STAY FILED BEFORE THE COMMISSIONER OF INCOME TAX (APPEALS) KOZHIKODE.**
- P5 - THE TRUE COPY OF NOTICE UNDER SECTION 221 (1) OF THE INCOME TAX ACT 1961 BY THE ASSISTANT COMMISSIONER, INCOME TAX, CIRCLE I, TIRUR.**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.20359 of 2015

Dated this the 7th day of July, 2015

J U D G M E N T

The petitioner has filed this writ petition challenging Ext.P1 assessment order for the year 2011-12 passed by the 1st respondent. The petitioner has preferred Ext.P3 appeal and Ext.P4 stay petition against the said order.

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

3. 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 P5 shall be kept in abeyance.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV