IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 27TH DAY OF JULY 2015/5TH SRAVANA, 1937

WP(C).No. 21522 of 2015 (M)

PETITIONER :

M/S. TIME ADS & PUBLICITY
REP. BY PARTNER SEBASTIAN P.A.
PARAMMEL HOUSE, SHENOY ROAD,
KALOOR, ERNAKULAM NORTH
KOCHI - 682 017.

BY ADVS.SRI.M.R.ANISON
SMT.K.P.GEETHA MANI
SMT.P.A.RINUSA

RESPONDENT(S) :

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1. THE COMMISSIONER OF INCOME TAX (CENTRAL),
   REVENUE BUILDING, I.S.PRESS ROAD
   COCHIN - 682 018.

2. THE COMMISSIONER OF INCOME TAX (APPEALS) - II,
   KERALA BHAVAN, ERNAKULAM SOUTH, KOCHI - 682 016.

3. ASSESSING AUTHORITY
   ASST.COMMISSIONER OF INCOME TAX, CIRCLE – 2 (2), 405
   4TH FLOOR, C.R.BUILDING, I.S.PRESS ROAD
   KOCHI - 682 018.

R1 TO R3 BY ADVS. SRI. CHRISTOPHER ABRAHAM, SC
SRI.JOSE JOSEPH, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 27-07-2015, ALONG WITH WP(C). 21737/2015, THE COURT ON THE SAME
DAY DELIVERED THE FOLLOWING:

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WP(C).No. 21522 of 2015 (M)

APPENDIX

PETITIONERS' EXHIBITS :

EXT.P-1: TRUE COPY OF THE ASSESSMENT ORDER DATED 23.12.2010 ISSUED BY THE 3RD RESPONDENT FOR THE YEAR 2008-09.

EXT.P-2: TRUE COPY OF THE ORDER ISSUED BY THE 2ND RESPONDENT DATED 14.5.2012.

EXT.P-3: TRUE COPY OF JUDGMENT DATED 3.7.2014 IN I.T.A. NO.310/2013.

EXT.P-4: TRUE COPY OF THE ORDER PASSED BY THE I.T.A.T. DATED 12.12.2014.

EXT.P-5: TRUE COPY OF THE JUDGMENT DATED 5.2.2015 IN ITA NO.36/2015.

EXT.P-6: TRUE COPY OF THE ASSESSMENT ORDER DATED 31.10.2014.

EXT.P-7: A TRUE COPY OF APPEAL MEMORANDUM FILED BEFORE THE 2ND RESPONDENT.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

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W.P.(C) Nos.21522 & 21737 of 2015

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Dated this the 27th day of July, 2015

JUDGMENT

The petitioner in both writ petitions is one and the same assessee. They approached the Appellate Authority under the Income Tax Act as against the assessment. The petitioner threatened with recovery proceedings.

2. The petitioner points out setting aside a similar assessment orders for the earlier period. The above matter is also pending before the Tribunal pursuant to the directions of this Court.

In view of the above, larger issue is pending, this Court is of the view that the decision therein would have a bearing upon the appeal as well, the Appellate Authority shall proceed with the appeal based on the outcome of ITA No.226/COCH/12. Till the disposal of appeal therein, recovery proceedings shall be deferred.

The writ petitions are disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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