IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 17TH DAY OF JULY 2015/26TH ASHADHA, 1937

WP(C).No. 21657 of 2015 (F)
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PETITIONER(S):
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SANTHOSH GEORGE KULANGARA
KULANGARA HOUSE, MARANAGATTUPILLY P.O.,
KOTTAYAM - 686 635.

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

RESPONDENT(S):
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1.THE ASSISTANT COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE, KOTTAYAM 686 001.

2.THE COMMISSIONER OF INCOME TAX (APPEALS-IV)
ERNAKULAM 682 018.

R BY SRI.K.M.V.PANDALAI, SC, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**W.P.(C).NO.21657/2015**

## APPENDIX

**PETITIONER'S EXHIBITS:**

**EXT.P1: COPY OF THE ASSESSMENT ORDER DATED 29.3.2015 FOR THE YEAR 2012-13 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.**

**EXT.P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.**

**EXT.P3: COPY OF THE STAY PETITION FILED BEFORE THE SECOND RESPONDENT.**

**RESPONDENTS EXHIBITS: NIL.**

**//TRUE COPY//**

**P.S. TO JUDGE**

**A.K.JAYASANKARAN NAMBIAR, J.**
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**W.P.(C).NO.21657 OF 2015 (F)**
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**Dated this the 17th day of July, 2015**

## J U D G M E N T

Against Ext.P1 order of assessment under the Income Tax Act, the petitioner had preferred Ext.P2 appeal together with Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents for recovery of the amounts confirmed against the petitioner by Ext.P1 assessment order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Standing counsel appearing for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

> 1. The 2nd respondent shall consider and pass orders on Ext.P3 stay petition within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner pursuant to Ext.P1 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent, as directed above, and communicated to the petitioner.

3. The petitioner shall also produce a copy of the writ petition along with a copy of this judgment before the 2nd respondent, for further action.

**A.K.JAYASANKARAN NAMBIAR**
**JUDGE**

prp