

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 4TH DAY OF AUGUST 2015/13TH SRAVANA, 1937

WP(C).No. 23456 of 2015 (F)

PETITIONER :

**SHRI. M.A.AZEEZ
MAHALI HOUSE, MUTTIKULANGARA, PUTHUPARIYARAM
PALAKKAD DISTRICT, PIN-678 594.**

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

RESPONDENT(S) :

- 1. THE INCOME TAX OFFICER
WARD-1, PALAKKAD-678 014.**
- 2. TH COMMISSIONER OF INCOME TAX (APPEALS)-IV/V
6TH FLOOR, KERA BHAVAN, SRVHS ROAD
KOCHI-682 011.**

**R1 & R2 BY ADVS. SRI. K.M.V. PANDALAI, SC
SRI.JOSE JOSEPH, SC**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONERS' EXHIBITS :

- EXT. P1: TRUE COPY OF THE ORDER IMPOSING PENALTY U/S. 271(1)(C) OF THE INCOME TAX ACT DT.29-4-2014 FOR THE ASST.YEAR 2003-04 PASSED BY THE FIRST RESPNDENT ALONG WITH DEMAND NOTICE.
- EXT. P2: TRUE COPY OF THE -DO- FOR THE ASST.YEAR 2007-08.
- EXT. P3: TRUE COPY OF -DO- FOR THE ASST.YEAR 2008-09.
- EXT. P4: TRUE COPY OF -DO- FOR THE ASST.YEAR 2009-10.
- EXT. P5: TRUE COPY OF THE MEMORANDUM OF APPEAL DT.19-5-14 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE ASST.YEAR 2003-04.
- EXT. P5(a): TRUE COPY OF -DO- FOR THE ASST.YEAR 2007-08.
- EXT. P5(b): TRUE COPY OF -DO- FOR THE ASST.YEAR 2008-09.
- EXT. P5(c): TRUE COPY OF -DO- FOR THE ASST.YEAR 2009-10.
- EXT. P6: TRUE COPY OF STAY PETITION DT.30-7-2015 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE ASST.YEAR 2003-04.
- EXT. P6(a): TRUE COPY OF -DO- FOR THE ASST.YEAR 2007-08.
- EXT. P6(b): TRUE COPY OF -DO- FOR THE ASST. YEAR 2008-09.
- EXT. P6(c): TRUE COPY OF -DO- FOR THE ASST.YEAR 2009-10.
- EXT. P7: TRUE COPY OF PETITION U/S.220(6) DT. 30-7-2015 SUBMITTED BY THE PETITIONER BEFORE 1ST RESPONDENT.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23456 of 2015

Dated this the 4th day of August, 2015

JUDGMENT

The petitioner, impugning Exts.P1 to P4 assessment orders, filed Ext.P5 series of appeals before the second respondent. The petitioner also filed Ext.P6 series of stay applications.

2. Considering the facts and circumstances, there shall be a direction to the second respondent to consider the stay applications within a period of three months after issuing notice to the petitioner. Till the disposal of the stay applications, all recovery proceedings based on the assessment orders shall be kept in abeyance. The petitioner shall produce a copy of this judgment along with the writ petition before the Appellate Authority.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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