

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 11TH DAY OF AUGUST 2015/20TH SRAVANA, 1937

WP(C).No. 23723 of 2015 (M)

PETITIONER(S):

**ESATTO BUILDERS (P) LIMITED,
JP COMPLEX, NEW MINI CIVIL SATION, MAIN ROAD,
KOYILANDY, BY RATEESH KUMAR, MANAGING DIRECTOR.**

**BY ADVS.SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN**

RESPONDENT(S):

- 1. THE ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 2 (1), KOZHIKODE 673 001.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS),
KOZHIKODE 673 001.**

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

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11-08-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 23723 of 2015 (M)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1. COPY OF THE ASSESSMENT ORDER DATED 30.3.15 FOR THE YEAR 2012-13.

EXHIBIT P2. COPY OF THE APPEAL FILED AGAINST EXHIBIT P1 BEFORE 2ND RESPONDENT, DT.29/4/15

EXHIBIT P3. COPY OF THE STAY PETITION FILED BEFORE SECOND RESPONDENT, DT.6/7/15

EXHIBIT P4. COPY OF THE APPLICATION U/S. 154 OF THE ACT FILED BEFORE THE 1ST RESPONDENT ON 7/7/15

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.23723 of 2015

Dated this the 11th day of August, 2015

JUDGMENT

The petitioner, impugning Ext.P1 assessment order, filed Ext.P2 appeal along with Ext.P3 application for stay before the second respondent. They also filed Ext.P4 application for rectification under Section 154 of the Income Tax Act before the Assessing Authority.

Considering the facts and circumstances as above, this writ petition is disposed of with the following directions:

- i. The Assessing Authority is directed to consider Ext.P4 rectification application within three months after issuing notice to the petitioner.
- ii. The Appellate Authority is directed to consider the stay application after the disposal of the rectification application by the Assessing Authority within an outer limit of two months thereon.
- iii. Till the disposal of the stay application, all recovery proceedings shall be stayed.

- iv. The petitioner shall produce a copy of this judgment along with this writ petition before the Assessing Authority and the Appellate Authority.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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