IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 12TH DAY OF AUGUST 2015/21ST SRAVANA, 1937

WP(C).No. 24509 of 2015 (K)

PETITIONER:

KANAN DEVAN HILLS PLANTATIONS COMPANY PVT. LTD.,
KDHP HOUSE, MUNNAR-685 612,
REPRESENTED BY ITS EXECUTIVE DIRECTOR,
MR.P.M.SRIKRISHNAN.

BY ADVS.SRI.V.ABRAHAM MARKOS,
SRI.BINU MATHEW,
SRI.TOM THOMAS (KAKKUZHIYIL),
SRI.ABRAHAM JOSEPH MARKOS,
SRI.ISAAC THOMAS,
SRI.NOBY THOMAS CYRIAC.

RESPONDENTS:
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1. ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE 1(2), KOCHI-682 018.

2. COMMISSIONER (APPEALS) OF INCOME TAX,
KOCHI-682 018.

3. COMMISSIONER OF INCOME TAX,
KOCHI-682 018.

BY ADV. SRI.JOSE JOSEPH, SC.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 24509 of 2015 (K)

APPENDIX

PETITIONER'S EXHIBITS:-

EXHIBIT P1- TRUE COPY OF THE ASSESSMENT ORDER DATED 24-02-2014 PASSED U/S 143(3) OF THE INCOME TAX ACT BY THE 1ST RESPONDENT.

EXHIBIT P2- TRUE COPY OF THE RECTIFICATION PETITION DATED 25-03-2014 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

EXHIBIT P3- TRUE COPY OF THE APPEAL DATED 25-03-2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P4- TRUE COPY OF THE STAY PETITION DATED 31-03-2014 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXHIBIT P5- TRUE COPY OF THE JUDGMENT DATED 26-08-2013 IN WP(C).NO.21102 OF 2013 PASSED BY THE HON'BLE COURT GRANTING STAY OF RECOVERY OF TAX TILL DISPOSAL OF THE PETITION.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.A. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.24509 of 2015

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Dated this the 12th day of August, 2015

JUDGMENT

The petitioner, as against assessment order, filed an appeal before the second respondent. The petitioner also filed an application for stay against recovery based on the assessment order. The petitioner also filed rectification petition before the Assessing Authority, the first respondent.

Considering the facts and circumstances, this writ petiton is disposed of with the following directions:

i. The Appellate Authority is directed to consider the stay application within a period of three months after issuing notice to the petitioner.

ii. Till the consideration of the stay application, recovery based on the assessment order shall be deferred.

iii. The first respondent is directed to consider the rectification petition within a period of two months after issuing notice to the petitioner.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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