IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

THURSDAY, THE 20TH DAY OF AUGUST 2015/29TH SRAVANA, 1937

WP(C).No. 25489 of 2015 (I)

PETITIONER :

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

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

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

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).NO.25489/2015

APPENDIX

PETITIONER'S EXHIBITS:

P1	**COPY OF THE RELEVANT PAGES OF THE LEDGER SHOWING THE PERSONAL INCOME OF MR.P.A.SEBASTIAN FOR THE ASSESSMENT YEAR 2012-13.**
P2	**COPY OF THE INDIVIDUAL ASSESSMENT ORDER OF MR.P.A.SEBASTIAN FOR THE ASSESSMENT YEAR 2012-13**
P3	**COPY OF THE RELEVANT PAGES OF THE LEDGER SHOWING THE CASH TRANSACTIONS BY THE PETITIONER CONCERN DURING THE ASSESSMENT YEAR 2012-2013.**
P4	**COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2012-2013 DATED 25/3/2015**
P5	**COPY OF THE NOTICE DATED 28/03/2015**
P6	**COPY OF THE 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) No.25489 of 2015

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Dated this the 20th day of August, 2015

JUDGMENT

The petitioner, as against Ext.P4 assessment order, has preferred an appeal along with stay application before the second respondent. The petitioner has approached this Court alleging that recovery proceedings are initiated to recover the amount.

2. The learned standing counsel appearing for the Bank refuted the allegation of the petitioner and submits that no recovery has been initiated sofar and Ext.P5 is only a notice of demand under Section 156 of the Income Tax Act.

Considering the facts and circumstances, there shall be a direction to the second respondent to consider the stay application within three months. Till the disposal of the stay application, recovery proceedings initiated against the petitioner shall be deferred. The petitioner is directed to produce a copy of this judgment along with the writ petition before the second respondent.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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