

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 25TH DAY OF AUGUST 2015/3RD BHADRA, 1937

WP(C).NO. 26260 OF 2015 (F)

PETITIONER(S) :

THE KIZHAKKENALPATHIL SERVICE CO-OPERATIVE BANK LIMITED
NO.1164, CHERTHALA REPRESENTED BY ITS SECRETARY
MRS.RUGMANY DEVI, AGED 57 YEARS, W/O.VIPIN CHANDRAN,
SREEVALSAM, CHERTHALA, PIN-688524

BY ADVS.SRI.C.A.JOJO
SRI.JACOB CHACKO

RESPONDENT(S) :

1. THE INCOME TAX OFFICER, WARD NO.5,
DEVASWAM BUILDING, ALAPPUZHA, PIN-688011
2. THE COMMISSIONER OF INCOME TAX (APPEALS),
OFFICE OF THE COMMISSIONER OF INCOME TAX (APPEALS),
1ST FLOOR, KOTTAUAM PUBLIC LIBRARY BUILDING,
SASTHRI ROAD, KOTTAYAM-686001

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
25-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) .NO. 26260 OF 2015 (F)

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: TRUE COPY OF THE ASSESSMENT ORDER 27.03.2015 ISSUED BY THE 1ST RESPONDENT

EXT.P2: TRUE COPY OF THE STAY PETITION DATED 29.04.2015 BY THE PETITIONER

EXT.P3: TRUE COPY OF THE DEMAND LETTER DATED 09.07.2015

EXT.P4: TRUE COPY OF THE JUDGMENT IN W.P(C) .NO.10113 OF 2015

RESPONDENTS' EXHIBITS: NIL

//TRUE COPY//

P A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C).No.26260 of 2015

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Dated this the 25th day of August, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Income Tax Act, the petitioner has preferred an appeal and stay petition before the 2nd respondent. Ext.P2 is the stay petition pending before the 2nd respondent. It is the case of the petitioner that, even before passing orders on Ext.P2 stay petition, the respondents are taking steps to recover amounts that are confirmed against the petitioner by Ext.P1 assessment order by issuing Ext.P3 demand letter. It is under the said circumstances, the petitioner has approached this Court through the present writ petition.

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

On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P2 stay petition within a period of one month from the date of receipt of a copy of this judgment after hearing the petitioner. I make

it clear that, till such time as orders are passed by the 2nd respondent as directed and communicated to the petitioner, recovery action pursuant to Ext.P3, for recovery of amounts confirmed against the petitioner by Ext.P1 assessment order, shall be kept in abeyance.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns