

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 3RD DAY OF SEPTEMBER 2015/12TH BHADRA, 1937

WP(C).No. 26538 of 2015 (N)

PETITIONER(S):

**M/S.TRICHUR TECHNO PARK (P)LTD.
9/256, SIDCO BUILDING, INDUSTRIAL ESTATE
PERINGANDOOR PO, ATHANI, THRISSUR- 680 581
REPRESENTED BY T.R. RAGHULAL,
MANAGING DIRECTOR**

**BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON**

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER
WARD No.1(3), AAYAKAR BHAVAN,
ST NAGAR, THRISSUR - 680 001**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)
ERNAKULAM**

R BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
03-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

WP(C).No. 26538 of 2015 (N)

APPENDIX

PETITIONER'S EXHIBITS:-

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

**EXT.P2 TRUE COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT.**

EXT.P3 TRUE COPY OF STAY PETITION FILED BY THE PETITIONER

EXT.P4 TRUE COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT.

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C). No. 26538 of 2015

Dated this the 3rd day of September, 2015

JUDGMENT

Against Ext.P1 assessment order passed under the Income Tax Act, the petitioner preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. The grievance of the petitioner is that even before considering the stay petition, the respondents are taking steps to recover the amounts confirmed against the petitioner by Ext.P1 order, by issuing Ext.P4 demand notice.

2. I have heard the learned counsel appearing for the petitioner as also the learned Government Pleader appearing for the respondents.

3. It is submitted by the learned Standing Counsel for the respondent that the appeal is seen filed belatedly in that it has been filed beyond the period of 60 days contemplated under the statute. The learned counsel for the petitioner would submit that he will file a petition for condonation of delay before the 2nd respondent and, while issuing directions to the 2nd respondent, this Court may issue directions for consideration of the delay condonation application as well.

4. On a consideration of the facts and circumstances of the case and the submissions made across the bar, I dispose the writ petition with the following direction:

The 2nd respondent shall consider and pass orders on Ext.P3 stay petition, and the delay condonation application to be filed by the petitioner, 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, further proceedings for recovery of amounts confirmed against the petitioner by Ext.P1 assessment order, shall be kept in abeyance till such time as 2nd respondent passes orders, as directed and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE