

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. 26539 of 2015 (N)

PETITIONER(S):

**M/S. ESAF SHG FEDERATION
2nd FLOOR, HEPHZIBH COMPLEX, MANNUTHY POST
THRISSUR - 680 651, REPRESENTED BY
AMBIKA SOMAN, MANAGER**

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

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER, WARD - 2(4)
AAYAKAR BHAVAN, ST NAGAR,
THRISSUR - 680 001**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)
ERNAKULAM, KOCHI - 16**

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. 26539 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.**

RESPONDENT'S EXHIBITS:-

NIL

// True copy //

PA to Judge

das

A.K.JAYASANKARAN NAMBIAR, J.
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W.P.(C). No. 26539 of 2015
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Dated this the 3rd day of September, 2015

JUDGMENT

Against Ext.P1 order of assessment 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.

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

3. 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.P3 stay petition, preferred by the petitioner before him, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. The recovery steps for recovery of amounts confirmed against the petitioner by Ext.P1 order, shall be kept in abeyance till such time as the 2nd respondent passes orders, as directed, on Ext.P3 stay petition and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE