

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 14TH DAY OF SEPTEMBER 2015/23RD BHADRA, 1937

WP(C).No. 27626 of 2015 (C)

PETITIONER(S):

**BOBY SARAH THOMAS,
PAINUMOOTIL HOUSE, ASOKA ROAD, KALOOR - 682 017.**

BY ADV. SRI.N.JAMES KOSHY

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER,
WARD 1 (1), NON CORPORATE, KOCHI
OFFICE OF THE ADDITIONAL JOINT COMMISSIONER OF INCOME TAX,
C.R. BUILDING, IS PRESS ROAD, KOCHI - 682 018.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS),
C.R. BUILDINGS, IS PRESS ROAD, KOCHI - 682 018.**

BY ADV. SRI.K.M.V. PANDALAI, SC

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
14-09-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

WP(C).No. 27626 of 2015 (C)

APPENDIX

PETITIONER(S)' EXHIBITS

**P1:TRUE COPY OF THE ASSESSMENT ORDER DATED 20.03.2015 ISSUED TO THE
PETITIONER BY THE 1ST RESPONDENT ALONG WITH DEMAND NOTICE
DATED 16.06.2015.**

**P2:TRUE COPY OF THE APPEAL DATED 21.04.2015 FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT.**

**P3:TRUE COPY OF THE STAY PETITION DATED 21.04.2015 SUBMITTED BEFORE THE
2ND RESPONDENT BY PETITIONER.**

**P4:TRUE COPY OF THE JUDGMENT IN WPC.NO.18724/2014 DATED 22.07.2014 OF THE
HON'BLE HIGH COURT OF KERALA, ERNAKULAM**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

Msv/

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.27626 OF 2015

Dated this the 11th day of September, 2015

J U D G M E N T

Against Ext.P1 assessment order under the Income Tax Act, the petitioner has preferred Ext.P2 appeal before the 2nd respondent. Along with the appeal, the petitioner has also preferred 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 assessment order.

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

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

1. The 2nd respondent shall consider and pass orders on Ext.P3 stay petition within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 assessment order shall be

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kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

3. The petitioner shall produce the copy of writ petition along with copy of judgment before the 2nd respondent, for further action.

**Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE**

rsr