

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**WEDNESDAY, THE 18TH DAY OF NOVEMBER 2015/27TH KARTHIKA, 1937**

**WP(C).No. 34758 of 2015 (T)**  
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**PETITIONER(S):**  
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**KERALA STATE CO-OPERATIVE AGRICULTURAL AND  
RURAL DEVELOPMENT BANK LTD., KASCARD BUILDING,  
POST BOX NO.56, STATUE JUNCTION,  
THIRUVANANTHAPURAM, REPRESENTED BY  
GENERAL MANAGER (I/C).**

**BY ADVS.SRI.ANIL D. NAIR,  
SRI.R.SREEJITH,  
SMT.O.A.NURIYA,  
KUM.SOUMYA PRAKASH,  
KUM.MEKHALA M.BENNY,  
SMT.ROSIE ATHULYA JOSEPH.**

**RESPONDENT(S):**  
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- 1. DEPUTY COMMISSIONER OF INCOME TAX,  
CIRCLE 1(2), THIRUVANANTHAPURAM-695 001.**
- 2. THE INCOME TAX APPELLATE TRIBUNAL,  
ERNAKULAM-682 030.**
- 3. THE INCOME TAX OFFICER, WARD 2(1),  
THIRUVANANTHAPURAM-695 003**

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

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 18-11-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**rs.**

**APPENDIX**

**PETITIONER'S EXHIBITS:-**

- EXT.P1 COPY OF THE ASSESSMENT ORDERS 19/03/2013 FOR THE YEAR 2010-2011 TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXT.P2 COPY OF THE ASSESSMENT ORDERS DATED 30/12/2013 FOR THE YEAR 2011-12 ISSUED TO THE PETITIONER BY THE FIRST RESPONDENT.
- EXT.P3 COPY OF THE APPEAL AGAINST P1 FILED AND PENDING BEFORE THE SECOND RESPONDENT FOR A.Y.2010-2011.
- EXT.P4 COPY OF THE APPEAL AGAINST P2 FILED AND PENDING BEFORE THE SECOND RESPONDENT FOR THE A.Y.2011-2012.
- EXT.P5 COPY OF THE STAY PETITION FILED ALONG WITH P3 BEFORE THE SECOND RESPONDENT FOR THE A.Y.2010-2011.
- EXT.P6 COPY OF THE STAY PETITION FILED ALONG WITH P4 BEFORE THE SECOND RESPONDENT FOR THE A.Y. 2011-2012.
- EXT.P7 COPY OF THE STAY ORDER PASSED BY THE SECOND RESPONDENT FOR THE A.YS. 2010-2011 AND 2011-12 DATED 14/05/2015.
- EXT.P8 COPY OF THE FRESH STAY PETITION FILED BEFORE THE SECOND RESPONDENT FOR THE A.Y. 2010-2011.
- EXT.P9 COPY OF THE FRESH STAY PETITION FILED BEFORE THE SECOND RESPONDENT FOR THE A.Y. 2011-2012.

**RESPONDENT'S EXHIBITS:-** NIL.

**//TRUE COPY//**

**P.S. TO JUDGE**

**rs.**

**A.K.JAYASANKARAN NAMBIAR, J.**  
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**W.P.(C). No. 34758 of 2015**  
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**Dated this the 18<sup>th</sup> day of November, 2015**

**JUDGMENT**

Against Exts.P1 and P2 assessment orders passed under the Income Tax Act, the petitioner preferred Exts.P3 and P4 appeals, together with Exts.P8 and P9 stay petitions, before the 2<sup>nd</sup> respondent Appellate Tribunal. It is the contention of counsel for the petitioner that, although the 2<sup>nd</sup> respondent Tribunal had initially granted a stay in the matter, pending disposal of the appeal, it was hedged in by a time frame and the said time frame has since expired. It is therefore, that the petitioner has filed fresh stay petitions in the form of Exts.P8 and P9 before the 2<sup>nd</sup> respondent Tribunal. It is further submitted that the issue involved in the appeal is one, that is pending consideration before this Court in an Income Tax appeal, and this Court in the said appeal, has granted an interim order of stay of recovery of amounts confirmed against the petitioner, during the pendency of the appeal. Taking note of the said submission of counsel for the petitioner, I dispose the writ petition with the following directions:

- (i) The 2<sup>nd</sup> respondent Appellate Tribunal, shall consider and pass orders in Exts.P3 and P4 appeals, within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner.

(ii) I make it clear that, till such time as orders are passed by the 2<sup>nd</sup> respondent Tribunal, as directed, the recovery steps for recovery of amounts confirmed against the petitioner by Exts.P1 and P2 assessment orders, shall be kept in abeyance.

(iii) The petitioner shall produce a copy of the writ petition together with a copy of this judgment, before the 2<sup>nd</sup> respondent for further action.

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