

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 20TH DAY OF NOVEMBER 2015/29TH KARTHIKA, 1937

WP(C).No. 35165 of 2015 (U)

PETITIONER(S) :

**M/S.VIZHINJAM INTERNATIONAL SEAPORT LIMITED,
1ST FLOOR, VIPANCHIKA TOWERS,
NEAR GOVERNMENT GUEST HOUSE, THUCAUD P.O.,
THIRUVANANTHAPURAM- 695 014, REPRESENTED BY ITS
MANAGING DIRECTOR & CEO, MR.SURESH BABU A.S.**

BY ADV. SRI.C.S.AJITH PRAKASH

RESPONDENT(S) :

- 1. UNION OF INDIA,
REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI- 110 004.**
- 2. COMMISSIONER OF INCOME TAX (APPEALS),
AAYAKAR BHAWAN, KOWDAIR, THIRUVANANTHAPURAM- 695 003.**
- 3. ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE 1(1),
OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX,
RANGE 1, AAYAKAR BHAWAN, KOWDIAR,
THIRUVANANTHAPURAM- 695 003.**

BY ADV. SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 20-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

WP(C).No. 35165 of 2015 (U)

APPENDIX

PETITIONER(S)' EXHIBITS :

**EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER FOR
THE ASSESSMENT YEAR 2012-13 DATED 20.03.2015 ISSUED BY
THE 3RD RESPONDENT TO THE PETITIONER.**

**EXHIBIT P2: TRUE COPY OF APPEAL DATED 28.04.2015 FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT.**

**EXHIBIT P3: TRUE COPY OF THE STAY PETITION DATED 29.05.2015 FILED BY
THE PETITIONER BEFORE THE 2ND RESPONDENT.**

**EXHIBIT P4: TRUE COPY OF ORDER U/S 264 DATED 31.03.2015 ISSUED BY
THE COMMISSIONER OF INCOME TAX.**

**EXHIBIT P5: TRUE COPY OF THE JUDGMENT DATED 12.08.2013 ISSUED BY
THE HONOURABLE HIGH COURT OF KERALA.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

PA.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No. 35165 of 2015

Dated this the 20th day of November 2015

JUDGMENT

Against Ext. P1 assessment order under the Income Tax Act, the petitioner has preferred Ext.P2 appeal and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext. P1 assessment order.

2. I have heard the learned counsel for the petitioner and also the learned Government Pleader 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:

i) 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.

ii) Recovery steps for recovery of amounts confirmed against petitioner by Ext.P1 assessment order shall be kept in abeyance till

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

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

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

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