

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 22ND DAY OF DECEMBER 2015/1ST POUSHA, 1937

WP(C).No. 35408 of 2015 (A)

PETITIONER :

**THE KERALA STATE HOMEOPATHIC CO OPERATIVE PHARMACY LTD.,
PATHIRAPPALLY P.O., ALAPPUZHA-688521
REPRESENTED BY ITS MANAGING DIRECTOR.**

BY ADV. SRI.A.KRISHNAN

RESPONDENT(S) :

- 1. ASSISTANT COMMISSIONER OF INCOME TAX
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX
CIRCLE 1, A.N.PURAM, ARATTUKULANGARA COMPLEX
ALAPPUZHA-688 011.**
- 2. UNION OF INDIA
REPRESENTED BY SECRETARY, DEPARTMENT OF REVENUE
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI-110 001.**

***ADDL. R3 IMPEADED**

***ADDL.R3. THE COMMISSIONER OF INCOME TAX (APPEALS)
PUBLIC LIBRARY ROAD, LAL BAHADUR SASTHRI ROAD
KOTTAYAM – 686 001.**

***ADDL. R3 IS IMPEADED AS PER ORDER IN IA NO. 18368/2015
DATED 22/12/2015.**

**BY SR.COUNSEL (TAXES) SRI.P.K.R.MENON
BY STANDING COUSEL SRI.JOSE JOSEPH**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 22-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

WP(C).No. 35408 of 2015 (A)

APPENDIX

PETITIONERS' EXHIBITS :

EXHIBIT P1: TRUE COPY OF THE REGISTRATION CERTIFICATE OF 7/1974.

EXHIBIT P2: TRUE COPY OF THE RELEVANT PAGES OF THE BYE-LAW OF THE PETITIONER SOCIETY.

EXHIBIT P3: TRUE COPY OF THE ASSESSMENT ORDER DATED 29.9.2015.

EXHIBIT P4: TRUE COPY OF THE ORDER OF INCOME TAX APPELLATE TRIBUNAL, KOCHI BENCH, IN I.T.A.NO.787/COH/2013 DATED 14.8.2014.

EXHIBIT P5: TRUE COPY OF THE REGISTRATION CERTIFICATE OF 31.7.1958.

EXHIBIT P6: COPY OF THE APPEAL DATED 26.11.2015.

EXHIBIT P7: COPY OF THE PETITION FOR STAY DATED 26.11.2015.

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.35408 of 2015

Dated this the 22nd day of December 2015

JUDGMENT

Against Ext. P3 assessment order under the Income Tax Act, the petitioner has preferred Ext.P6 appeal and Ext.P7 stay petition before the additional 3rd 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. P3 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 additional 3rd respondent shall consider and pass orders on Ext.P7 stay petitions within a period of two 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.P3 assessment order shall be kept in abeyance till orders are passed by the additional 3rd respondent as directed above and communicated to the petitioner.

iii) The petitioner shall produce a copy of this writ petition along with the copy of this judgment, before the additional 3rd respondent, for further action.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/