IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 27TH DAY OF NOVEMBER 2015/6TH AGRAHAYANA, 1937

WP(C).No. 35950 of 2015 (P)

PETITIONER:

P.I.SHAJAHAN, AGED 39 YEARS,
S/O.ISMAIL, DOOR NO 16F, D D PALTINUM PLANET,
KATHRIKADAVU, KOCHI , PIN 682017.

BY ADV. SRI.P.A.ABDUL JABBAR

RESPONDENTS:

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1. **THE INCOME TAX OFFICER,**
   NON CORPORATE, WARD NO 2(3), KOCHI, PIN 682018.

2. **THE ADDITIONAL COMMISSIONER OF INCOME TAX,**
   NON CORPORATE RANGE 2, C R BUILDING, I S PRESS ROAD,
   KOCHI, PIN 682018.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PJ

WP(C).No. 35950 of 2015 (P)

APPENDIX

PETITIONER(S)' EXHIBITS

P1:- **TRUE COPY OF THE NOTICE ISSUED BY IST RESPONDENT TO THE PETITIONER**

P2:- **TRUE COPY OF THE NOTICE ISSUED BY IST RESPONDENT TO THE PETITIONER**

P3:- **TRUE COPY OF THE REQUEST SUBMITTED BY THE MOTHER OF THE PETITIONER TO THE IST RESPONDENT**

P4:- **TRUE COPY OF THE NOTICE ISSUED BY IST RESPONDENT TO THE PETITIONER**

P5:- **TRUE COPY OF THE PRE ASSESSMENT NOTICE ISSUED BY IST RESPONDENT TO THE PETITIONER**

P6:- **TRUE COPY OF HTE ASSESSMENT ORDER**

P7:- **TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE IST RESPONDENT**

P8:- **TRUE COPY OF THE APPLICATION FOR ENCUMBRANCE CERTIFICATE**

P9:- **TRUE COPY OF THE APPLICATION FOR ENCUMBRANCE CERTIFICATE**

P10:- **TRUE COPY OF THE RECEIPT ISSUED BY ALATHOOR S R O**

P11:- **TRUE COPY OF THE NOTICE BY THE IST RESPONDENT TO THE PETITIONER**

P12:- **TRUE COPY OF THE REPLY OF THE PETITIONER TO THE EXT P11 NOTICE**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 35950 of 2015

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Dated this the 27th day of November, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P6 assessment order passed by the 1st respondent. Although various contentions are raised in the writ petition against Ext.P6 assessment order, I am of the view that the petitioner has an effective alternate remedy by way of approaching the appellate authority under the Income Tax Act, against Ext.P6 order. I therefore, see no reason to interfere with the said assessment order in these proceedings under Article 226 of the Constitution of India. The writ petition in its challenge against Ext.P6, therefore, fails and is accordingly dismissed.

Counsel for the petitioner would submit that the time for preferring an appeal against Ext.P6 order has expired. Taking note of the said submission of counsel for the petitioner, but noticing that there is power to condone the delay in the appellate authority, and with a view to enabling the petitioner to pursue his appellate remedy, I direct that recovery steps for recovery of amounts confirmed against the petitioner by Ext.P6 assessment order, shall be kept in abeyance for the period of three weeks from the date of receipt of a copy of this judgment.

Sd/-

A.K.JAYASANKARAN NAMBIAR

JUDGE

das /28.11.15