

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

**PRESENT:**

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

**FRIDAY, THE 4TH DAY OF DECEMBER 2015/13TH AGRAHAYANA, 1937**

**WP(C).No. 36683 of 2015 (I)**  
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**PETITIONER(S):**  
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**THE THACHAMPARA SERVICE CO-OP. BANK LTD.,  
MANNARKKAD COLLEGE P.O., MANNARKKAD,  
PALAKKAD - 678 593, REPRESENTED BY ITS  
SECRETARY, JAYAKUMAR M.**

**BY ADVS.SRI.HARISANKAR V. MENON  
SMT.MEERA V.MENON**

**RESPONDENT(S):**  
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- 1. THE INCOME TAX OFFICER,  
WARD 4, PALAKKAD - 678 001.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS),  
ERNAKULAM, KOCHI - 16.**

**BY ADVS. SRI.P.K.R.MENON,SR. COUNSEL  
SRI.JOSE JOSEPH, SC  
SRI.K.M.V.PANDALAI**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
04-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**msv/**

**WP(C).No. 36683 of 2015 (I)**  
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**APPENDIX**

**PETITIONER(S)' EXHIBITS:**  
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**EXT.P1: COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE  
YEAR 2012-13.**

**EXT.P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE  
2ND RESPONDENT.**

**EXT.P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE  
2ND RESPONDENT.**

**RESPONDENT(S)' EXHIBITS:**  
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**NIL**

**//TRUE COPY//**

**P.S.TO JUDGE**

**MsV/**

**A.K.JAYASANKARAN NAMBIAR, J.**

.....  
W.P.(C).No.36683 of 2015

.....  
Dated this the 4<sup>th</sup> day of December, 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 and Ext.P3 stay petition before the 2<sup>nd</sup> 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 orders.

2. I have heard the learned counsel for the petitioner and also the learned Standing counsel 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 2<sup>nd</sup> respondent shall consider and pass orders on Ext.P3 stay petition 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.P1 assessment order shall be kept in abeyance till

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

iii. The order to be passed by the 2<sup>nd</sup> respondent shall be a reasoned one adverting to the contentions of the petitioner regarding existence of a prima facie case for a stay of recovery pending disposal of the appeal.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

