

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 16TH DAY OF DECEMBER 2015/25TH AGRAHAYANA, 1937

WP(C).No. 38255 of 2015 (F)

NAME AND ADDRESS OF THE PETITIONER(S) :

**PARAPPANANGADI SERVICE CO-OPERATIVE BANK LIMITED NO.F.2302,
P.O PARAPPANANGADI, MALAPPURAM DISTRICT- 679 340,
REPRESENTED BY ITS SECRETARY.**

BY ADV. SRI.O.D.SIVADAS

NAME AND ADDRESS OF THE RESPONDENT(S) :

**1. THE COMMISSIONER OF INCOME TAX (APPEALS),
AYAKAR BHAVAN, KOZHIKODE- 673 001.**

**2. THE INCOME TAX OFFICER,
WARD (3), TIRUR- 676 101.**

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

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 16-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Msd.

APPENDIX

PETITIONER(S)' EXHIBITS :

EXHIBIT P1: COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2009-10.

EXHIBIT P2: COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2010-11.

EXHIBIT P3: COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2011-12.

EXHIBIT P4: COPY OF THE APPEAL FOR THE PERIOD 2009-10.

EXHIBIT P5: COPY OF THE APPEAL FOR THE PERIOD 2010-11.

EXHIBIT P6: COPY OF THE APPEAL FOR THE PERIOD 2011-12.

EXHIBIT P7: COPY OF THE STAY PETITION THE PERIOD 2009-10.

EXHIBIT P8: COPY OF THE STAY PETITION FOR THE PERIOD 2010-11.

EXHIBIT P9: COPY OF THE STAY PETITION FOR THE PERIOD 2011-12.

**EXHIBIT P10: COPY OF THE INTERIM ORDER ISSUED BY THIS HONOURABLE
COURT IN I.A.NO.2573 OF 2014 IN I.T.A.NO.198 OF 2014.**

RESPONDENT(S)' EXHIBITS :

NIL

//TRUE COPY//

P.A.TO JUDGE.

Msd.

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.38255 of 2015

Dated this the 16th day of December 2015

JUDGMENT

Against Exts. P1 to P3 assessment orders under the Income Tax Act, the petitioner has preferred Exts.P4 to P6 appeals and Exts.P7 to P9 stay petitions before the 1st 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 Exts. P1 to P3 assessment orders.

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 1st respondent shall consider and pass orders on Exts.P7 to P9 stay petitions within a period of one month 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 Exts.P1 to P3 assessment orders shall be kept in abeyance till orders are passed by the 1st respondent as directed above and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/