

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 21ST DAY OF DECEMBER 2015/30TH AGRAHAYANA, 1937

W.P.(C).No.38915 of 2015 (L)

PETITIONER(S):-

1. M/S. FINE GOLD, C/O.SRI.K.P.ASSAN, PARTNER,
'BUSHRAS', LINK ROAD, TALIPARAMBA - 670 141.
2. SRI.KADAVATH PEEDIKAYIL ASSAN,
'BUSHRAS', LINK ROAD, TALIPARAMBA - 670 141.

BY ADVS.SRI.S.ARUN RAJ
SMT.C.T.SUJA

RESPONDENT(S):-

1. ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE-1, KANNUR RANGE, KANNUR - 670 006.
2. COMMISSIONER OF INCOME TAX (APPEALS),
AAYAKAR BHAVAN, MANANCHIRA, CALICUT - 673 001.
3. THE COMMISSIONER OF INCOME TAX,
AAYAKAR BHAVAN, MANANCHIRA, CALICUT - 673 001.
4. TAX RECOVERY OFFICER, AAYAKAR BHAVAN,
MANANCHIRA, CALICUT - 673 001.
5. THE MANAGER,
STATE BANK OF TRAVANCORE, TALIPARAMABA - 670 141.

R1 TO R4 BY SRI.K.M.V.PANDALAI, STANDING COUNSEL FOR I.T. DEPT.
R5 BY SRI. JAYESH MOHAN KUMAR, STANDING COUNSEL FOR SBT.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
21-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:-

W.P.(C).NO.38915 OF 2015-L.

APPENDIX

PETITIONER'S EXHIBITS:-

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| EXT.P1 | TRUE COPY OF ASSESSMENT ORDER DT.29.3.2014 PASSED UNDER SEC.143(3) OF THE ACT BY THE 1ST RESPONDENT FOR THE AY 2011-2012. |
| EXT.P2 | TRUE COPY OF THE APPEAL MEMORANDUM ALONG WITH THE GROUNDS OF APPEAL FOR THE AY 2011-2012. |
| EXT.P3 | TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE AY 2011-2012. |
| EXT.P4 | TRUE COPY OF THE NOTICE U/S.226(3) DATED 23.09.2015 ISSUED BY THE 1ST RESPONDENT TO THE 2ND PETITIONER FOR THE AY 2011-12. |
| EXT.P5 | TRUE COPY OF THE CERTIFICATE DATED 10.12.2015 ISSUED UNDER SECTION 222/223 OF THE ACT AGAINST THE 1ST PETITIONER FIRM. |
| EXT.P6 | TRUE COPY OF THE NOTICE OF DEMAND DATED 10.12.2015 ISSUED TO THE 1ST PETITIONER FIRM UNDER RULE 2 OF THE SECOND SCHEDULE TO THE ACT. |

RESPONDENT'S EXHIBITS:-

NIL

vku/

[true copy]

K.Vinod Chandran, J.

W.P.(C).No.38915 of 2015-L

Dated this the 21st day of December, 2015

JUDGMENT

Exhibit P1 is the assessment order passed against the petitioners for the year 2011-12. Against this order, the 1st petitioner filed Exhibit P2 appeal, which is accompanied by Exhibit P3 stay petition before the 2nd respondent. The appeal and the stay petitions are pending before the 2nd respondent. In the meanwhile, it is alleged, coercive proceedings have been threatened. It is in this context, the writ petition has been filed.

2. In the above circumstances, it is directed that the appellate authority, the 2nd respondent herein, shall dispose of Exhibit P3 stay application within a period of three months from the date of production of a certified copy of this judgment and the coercive proceedings be stayed until such orders are passed; which order shall determine the matter thereafter.

The writ petition is disposed of *in limine*.

Sd/-

K.Vinod Chandran
Judge

vku/-

[true copy]