

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 23RD DAY OF DECEMBER 2015/2ND POUSHA, 1937

WP(C).No. 39333 of 2015 (N)

PETITIONERS :

1. **MANOJ C.,
T.C. 41/414, NEDUMCODEPUTHENVEEDU
KURYATHI, MANACAUD P.O.,
THIRUVANANTHAPURAM DISTRICT
PIN – 695 009.**
2. **ANITHA G.,
W/O. MANOJ C.,
T.C. 41/414, NEDUMCODEPUTHENVEEDU
KURYATHI, MANACAUD P.O.,
THIRUVANANTHAPURAM DISTRICT
PIN – 695 009.**

**BY ADVS.SRI.V.VARGHESE
SRI.JELSON J. EDAMPADAM**

RESPONDENT(S) :

1. **THE RECOVERY OFFICER
RANGE – I, INCOME TAX DEPARTMENT
AAYAKAR BHAVAN, KOWDIAR – 695 003.**
2. **THE SUB REGISTRAR
OFFICE OF THE SUB REGISTRAR
CHALA, THIRUVANANTHAPURAM – 695 036.**
3. **P. JAGANTHAN
S/O. PARAMESWARAN PILLAI
NANDARAVILAKATHU VEEDU
T.C. 49/939
CHIRAMIUKKU ROAD
KALIPPANKULAM, MANACAUD P.O.,
THIRUVANANTHAPURAM DIST. - 695 009.**

**R1 BY ADV. SRI.K.M.V.PANDALAI, SC
R2 BY GOVT. PLEADER SRI. R. RANJITH**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 23-12-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

Mn

...2/-

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF THE SALE DEED NO. 1097/2012 DATED 12.4.2012 OF CHALAI SUB REGISTRY, THIRUVANANTHAPURAM DISTRICT.
- EXT.P2 COPY OF THE SALE DEED NO. 150/08 DATED 14.01.2008 OF CHALAI SUB REGISTRY, THIRUVANANTHAPURAM DISTRICT.
- EXT.P3 COPY OF THE ENCUMBRANCE CERTIFICATE DATED 22.5.2012 IN RESPECT OF 1.15 ARES OF PROPERTY OF MANACAUD VILLAGE IN SY.NO.1740/A/1 FOR THE PERIOD FROM 1.1.1994 TO 21.5.2012 ISSUED BY THE 2ND RESPONDENT.
- EXT.P4 COPY OF THE ENCUMBRANCE CERTIFICATE DATED 28.6.2012 ISSUED BY THE 2ND RESPONDENT.
- EXT.P5 COPY OF THE ENCUMBRANCE CERTIFICATE DATED 9.6.2015 ISSUED BY THE 2ND RESPONDENT.
- EXT.P6 COPY OF THE STATUTORY OBJECTION FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT UNDER RULE 11 OF THE 2ND SCHEDULE TO THE INCOME TAX ACT, 1961.

RESPONDENT'S EXHIBITS : NIL

//TRUE COPY//

P.A. TO JUDGE

Mn

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.39333 of 2015

Dated this the 23rd day of December 2015

JUDGMENT

The petitioner, whose property has been attached in terms of the provisions of the Income Tax Act, has preferred an objection before the 1st respondent with a prayer to lift the attachment over the property. The limited prayer of the petitioner in the writ petition is for a direction to the 1st respondent to consider and pass orders on Ext.P6 objection expeditiously, after hearing the petitioner.

2. I have heard the learned counsel for the petitioner as also the learned standing counsel for the Income Tax department.

On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 1st respondent to consider and pass orders on Ext.P6 objection, filed by the petitioner, within a period of one month from the date of receipt of a copy of this judgment, after hearing the petitioner. Petitioner shall produce a copy of this writ petition along with the copy of this judgment, before the 1st respondent, for further action.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/