

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. 39642 OF 2015 (E)

PETITIONER(S):

T.ABHILASH CHANDRAN
11/453, KONAKUPPAKKATTIL HOUSE
VELLASSERY,
POOZHICKOL P.O
KOTTAYAM- 686 604
BY ADVS.SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENT(S):

1. THE DEPUTY COMMISSIONER OF INCOME TAX
CENTRAL CIRCLE-1
ALFA-LIZA BUILDING
CHITTOR ROAD, ERNAKULAM-11

2. THE COMMISSIONER OF INCOME TAX (APPEALS) -IV
ERNAKULAM-682016

3. THE TAX OFFICER (CENTRAL)
OFFICE OF THE TAX RECOVERY OFFICER
5TH FLOOR KANDAMKULATHI TOWERS
KOCHI-11

R1-R3 BY ADV. SRI.P.K.R.MENON, SR.COUNSEL, GOI (TAXES)
R1-R3 BY ADV. SRI.JOSE JOSEPH, SC, FOR INCOME TAX
BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT

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

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2009-10 DATED 30.03.2015

EXT.P1(A): COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2010-11 DATED 30.03.2015

EXT.P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-2010 DATED 05.09.2015

EXT.P2(A): COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2010-2011 05.09.2015

EXT.P3: COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2009-2010 05-09-2015

EXT.P3(A): COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR THE YEAR 2010-2011 DATED 05.09.2015

RESPONDENTS' EXHIBITS: NIL

//TRUE COPY//

P A TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.
.....
W.P.(C).No.39642 of 2015
.....
Dated this the 23rd day of December, 2015

J U D G M E N T

Against Ext.P1 series of assessment orders under the Income Tax Act, the petitioner has preferred Ext.P2 series of appeals and Ext.P3 series of stay petitions before the 2nd 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 series of 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 2nd respondent shall consider and pass orders on Ext.P3 series of stay petitions, and

delay condonation petitions if any filed, if it is found that the appeals have been filed with a delay, 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 the petitioner by Ext.P1 series of assessment orders shall be kept in abeyance till such time as orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE