IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE ALEXANDER THOMAS

MONDAY, THE 13TH DAY OF JANUARY 2020 / 23RD POUSHA, 1941

WP(C).No.626 OF 2020(C)

PETITIONER:

K. KUTHUBUDHEEN
AGED 70 YEARS
KALODI HOUSE,
PARAMMAL,
CHERUSHOLA P. O.,
MALAPPURAM - 676 510.

BY ADVS.
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SMT.K.KRISHNA

RESPONDENTS:

1 **THE INCOME TAX OFFICER,**
WARD 1 AND TPS,
INCOME TAX DEPARTMENT, TIRUR - 676101.

2 **THE COMMISSIONER OF INCOME TAX (APPEALS)**
INCOME TAX DEPARTMENT,
KOZHIKODE - 673 001.

OTHER PRESENT:

SRI.CHRISTOPHER ABRAHAM, STANDING COUNSEL

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13.01.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ALEXANDER THOMAS, J.

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WP(C).NO.626 of 2020

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Dated this the 13th day of January, 2020

J U D G M E N T

The prayers in the above Writ Petition (Civil) are as follows:

> *" i) To direct the 2nd respondent to dispose of Ext. P2 appeal and Ext. P3 stay petition expeditiously by the issue of a writ of mandamus or such other writ or order or direction.*
>
> *ii) To grant the petitioner such other incidental reliefs including the costs of these proceedings."*

2. Heard Sri.Harisankar.V.Menon, learned counsel appearing for the petitioner and Sri.Christopher Abraham, learned Standing Counsel appearing for the Income Tax Department, Government of India, appearing for the respondents.

3. Being aggrieved by impugned Ext.P1 order, the petitioner has filed Ext.P2 appeal before the 2nd respondent without delay and has also filed Ext. P3 stay application in Ext. P2 appeal seeking stay of the enforcement of the impugned Ext. P1 order.

4. Taking note of the facts and circumstances of this case, it is ordered in the interest of justice that the 2nd respondent Appellate authority will take up for consideration the plea made by the petitioner, as per Ext p3 stay application and after affording reasonable opportunity of being heard to the petitioner through authorized representative/counsel if any, will pass considered orders thereon without much delay, preferably within a period of 2 months from the date of production of a certified copy of this judgment. Until orders are passed by the 2nd respondent on Ext.P3 stay application, further steps for enforcement of impugned Ext.P1 order shall be kept in abeyance by the respondents concerned.

With these observations and directions, the above Writ Petition (Civil) stands finally disposed of.

(Sd/-)
ALEXANDER THOMAS
JUDGE

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APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	**COPY OF ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2017-18.**
EXHIBIT P2	**COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT FOR 2017-18.**
EXHIBIT P3	**COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**

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PA To Judge