IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 04TH DAY OF MARCH 2020 / 14TH PHALGUNA, 1941

WP(C).No.6633 OF 2020(D)

PETITIONER/S:

JAWAHARLAL MEMORIAL SOCIAL WELFARE AND PUBLIC CO OPERATION CENTRE
THALAYOLAPARAMBU,KOTTAYAM-686 605, KERALA
REPRESENTED BY ITS GENERAL SECRETARY SMT. THANKAMMA P.G.

BY ADVS.
SMT.K.LATHA
SMT.JESSY MANUEL

RESPONDENT/S:

1 INCOME TAX OFFICER
DEPARTMENT OFFICE OF THE INCOME TAX OFFICER,
EXEMPTION WARD,SHASTRI ROAD, KOTTAYAM-686 001

2 THE COMMISSIONER OF INCOME TAX (APPEALS)
SHASTRI ROAD, KOTTAYAM-686 001

3 THE MANAGER,
STATE BANK OF INDIA,THALAYOALPARAMBU, NEELKAMAL ARCADE ,NEAR NICE CARNIVAL THEATRE,
THALAYOLAPARAMABU-6865 605

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04.03.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Against Ext.P1 assessment order for the assessment year 2017-2018 under the Income Tax Act, the petitioner has preferred Ext.P2 appeal together with Ext.P3A delay condonation application and Ext.P3 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents against the petitioner for recovery of the amounts pursuant to Ext.P1 order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Counsel appearing for the respondents.

Having regard to the facts and circumstances of the case and taking note of the submissions made across the Bar, I dispose the writ petition with the following directions:

> 1. Taking note of the fact that the delay in approaching the 2nd respondent is only 68 days, I deem it appropriate to condone the delay and direct the 2nd respondent to consider and pass orders on Ext.P3 stay petition within a period of

one month from the date of receipt of a copy of this judgment, after hearing the petitioner.

2. Recovery steps for recovery of amounts pursuant to Ext.P1 assessment order shall be kept in abeyance till such time as orders are passed by the 2nd respondent.

Sd/-

AMIT RAWAL

JUDGE

Jm/

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	**THE TRUE COPY OF THE ITBA/AST/S/143 (3)/2019-20-1020584036(1) U/S.143 (3) OF THE INCOME TAX ACT 1961,DATED 17.11.2019 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER FOR THE YEAR 2017-2018**
EXHIBIT P2	**THE TRUE COPY OF THE APPEAL IN FORM NO 35 ALONG WITH GROUNDS OF APPEAL FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST THE EXT P1 ORDER DATED 3.3.2020**
EXHIBIT P3	**THE TRUE COPY OF STAY PETITION FILED BY THE PETITIONER IN THE 2 APPEALS DATED 4.3.2020**
EXHIBIT P3A	**THE TRUE COPY OF DELAY CONDONATION PETITION FILED BY THE PETITIONER IN THE P2 APPEALS FATED 4.3.2020**
EXHIBIT P4	**THE TRUE COPY OF THE BANK ATTACHMENT NOTICE DATED 3.3.2020 ISSUED BY THE FIRST RESPONDENT TO THE THIRD RESPONDENT BANK**