

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT
THE HONOURABLE MR.JUSTICE GOPINATH.P.

FRIDAY, THE 15TH DAY OF MAY, 2020/25TH VAISAKHA, 1942

W.P(C) NO.9924 OF 2020

PETITIONER

THAYYIL ANTONY SAJAN
S/O ANTONY, HOUSE NO.XII-188 B
KOOVAPADAM, MATTANCHERRY,
ERNAKULAM - 682002.

BY ADVOCATE SRI. A. KRISHNAN

RESPONDENTS

1. INCOME TAX OFFICER
NON CORP. WARD NO. 2 (5),
OFFICE OF THE INCOME TAX OFFICER
L. G. TOWERS, P. T. JACOB ROAD,
THOPPUMPADY, ERNAKULAM,
KOCHI - 682005.

2. COMMISSIONER OF INCOME TAX,
(APPEALS), KOCHI - 2,
OFFICE OF COMMISSIONER OF
INCOMETAX (APPEALS), G- 51,
PARAPPILLY LANE, GIRI NAGAR,
MANORAMA JUNCTION,
ERNAKULAM - 682036.

R1-2 BY STANDING COUNSEL SRI.JOSE JOSEPH

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 15.05.2020,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Dated this the 15th day of May, 2020

JUDGMENT

The petitioner suffered an order of assessment u/s.143(3) of the Income Tax Act. He has filed Ext.P2 appeal against Ext.P1 assessment order and has also deposited an amount of Rs.1,29,574/- against the impugned demand. Petitioner states that he has filed Ext.P4 application before the income tax officer seeking a stay of recovery of further amounts pending disposal of the appeal. On a consideration of the matter, I am of the opinion that Ext.P4 application can be considered to be an application u/s.220(6) of the Income Tax Act.

2. I have heard the learned counsel for the petitioner and Sri.Jose Joseph learned Standing Counsel appearing for the Income Tax Department.

3. There will be a direction to the first respondent to consider and pass orders on Ext.P4 application treating the same to be an application

u/s.220(6) of the Income Tax Act within a period of one month from the date of receipt of copy of this judgment. Till such time as orders are passed on Ext.P4, further recovery pursuant to Ext.P1 order of assessment shall be kept in abeyance.

This Writ Petition stands disposed of as above.

GOPINATH.P, JUDGE

pm

APPENDIX.

PETITIONER'S EXHIBITS:

EXT. P1 - TRUE COPY OF THE ASSESSMENT ORDER PASSED BY
1ST RESPONDENT, DATED 26.12.2019.

EXT. P1 (A) - TRUE COPY OF THE DEMAND NOTICE DT. 26.12.'19

EXT. P2 - TRUE COPY OF THE APPEAL 21.01.2020 FILED BEFORE
2ND RESPONDENT.

EXT. P3 - TRUE COPY OF THE CHALAN FOR REMITTANCE OF
RS. 1,29,574/- DATED 25.02.2020.

EXT. P4 - TRUE COPY OF THE STAY PETITION DATED 28.01.2020.

RESPONDENTS EXHIBITS: NIL