

IN THE HIGH COURT OF KERALA AT ERNAKULAM

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 36 of 2020

PETITIONER:

Palakkad Service Co-Operative Bank Ltd.,
F-1200, G.B. Road,
Palakkad - 678 001.
Represented by its Secretary Mr. C. I Ramesh Kumar.

By Adv. Sri. A. Kumar

RESPONDENTS:

1. The Income Tax Appellate Tribunal,
Cochin Bench, 1st Floor, Block C-I & C-II,
Kendriya Bhavan, Kakkanad - 682 037.
2. The Commissioner of Income Tax (Appeals),
3rd Floor, AAYKAAR Bhavan, S T Nagar, Thrissur - 680 001.
3. Assistant Commissioner of Income Tax
Circle 1, Aayakar Bhavan, English Church Road, Palakkad -678 001.

By Adv. Sri. Christopher Abraham, Standing Counsel

This Writ Petition (Civil) having come up for admission on 11.04.2020, the court on the same day passed the following:

A.K. JAYASANKARAN NAMBIAR & SHAJI P. CHALY, JJ.

W.P.(C) TMP - 36 of 2020

Dated this the 11th day of April, 2020

JUDGMENT

JAYASANKARAN NAMBIAR, J

Against Exts.P1 to P5 assessment orders under the Income Tax Act for the assessment years 2013-2014 to 2017-2018, the petitioner preferred an appeal before the First Appellate Authority. The said appeals were disposed of by Ext.P6 common order. Aggrieved by the same, the petitioner preferred Exts.P7 to P11 appeals and P12 to P16 stay petitions before the first respondent Tribunal. The limited prayer in the writ petition is for a direction for the first respondent to consider the stay applications expeditiously and to keep in abeyance the recovery proceedings in the meanwhile.

2. We have heard Sri. A. Kumar, the learned counsel for the petitioner, and Sri. Christopher Abraham, learned Standing Counsel for respondents 2 and 3.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, we deem it appropriate to dispose of the writ petition with a direction to the first respondent to consider and pass orders on Exts.P12 to P16 stay applications within a period of four months from the date of receipt of a copy of this judgment, after hearing the petitioner.

4. It is made clear that till such orders are passed by the first respondent as directed and the order communicated to the petitioner, further steps for recovery of amount confirmed against the petitioner by the assessment orders shall be kept in abeyance.

Writ petition is disposed of as above.

A.K. JAYASANKARAN NAMBIAR, JUDGE.

SHAJI P. CHALY, JUDGE.

APPENDIXPETITIONER'S EXHIBITS:

- Ext.P1: True copy of assessment order for the assessment year 2013-14 dated 19.12.2019.
- Ext.P2: True copy of assessment order for the assessment year 2014-15 dated 27.12.2018.
- Ext.P3: True copy of assessment order for the assessment year 2015-16 dated 27.12.2018.
- Ext.P4: True copy of assessment order for the assessment year 2016-17 dated 19.12.2019.
- Ext.P5: True copy of assessment order for the assessment year 2017-18 dated 23.12.2019.
- Ext.P6: True copy of assessment order for the assessment year 2017-18 dated 10.03.2020.
- Ext.P7: True copy of Memorandum of appeal for the assessment year 2013-14 dated, filed before ITAT dated 18.03.2020.
- Ext.P8: True copy of Memorandum of appeal for the assessment year 2014-15 dated, filed before ITAT dated 18.03.2020.
- Ext. P9: True copy of Memorandum of appeal for the assessment year 2015-16 dated, filed before ITAT dated 18.03.2020.
- Ext.P10: True copy of Memorandum of appeal for the assessment year 2016-17 dated, filed before ITAT dated 18.03.2020.
- Ext.P11: True copy of Memorandum of appeal for the assessment year 2017-18 dated, filed before ITAT dated 18.03.2020.
- Ext.P12: True copy of application of stay for the assessment year 2013-14 dated, filed before ITAT dated 18.03.2020.
- Ext.P13: True copy of application of stay for the assessment year 2014-15 dated, filed before ITAT dated 18.03.2020.
- Ext.P14: True copy of application of stay for the assessment year 2015-16 dated, filed before ITAT dated 18.03.2020.
- Ext.P15: True copy of application of stay for the assessment year 2016-17 dated, filed before ITAT dated 18.03.2020.
- Ext.P16: True copy of application of stay for the assessment year 2017-18 dated, filed before ITAT dated 18.03.2020.

RESPONDENTS' EXHIBITS: NIL

/True Copy/

PS to Judge.