

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR  
&  
THE HONOURABLE MR. JUSTICE SHAJI P. CHALY**

**SATURDAY, THE 11<sup>th</sup> DAY OF APRIL, 2020/22<sup>nd</sup> CHAITHRA, 1941**

**W.P.(C). TMP-59 OF 2020**

**PETITIONER:-**

M/s.New Star Electronics, Star Shopping Complex,  
Town Hall Road, Kunnankulam – 680503  
Thrissur District, Represented by its Partner Mr. K.A. Manoj Kumar.

By Adv. Sri. A. Kumar

**RESPONDENTS:**

1. Income Tax Officer  
Ward-2, West Nada,  
Guruvayoor – 680101.
2. The Principal Commissioner of Income Tax  
Aayakar Bhavan, Income Tax Office,  
Shakthanthampuran Nagar, Thrissur - 680001.
3. The Commissioner of Income Tax (Appeals)  
Aayakar Bhavan, Income Tax Office,  
Shakthanthampuran Nagar, Thrissur - 680001.

By Sri.Jose Joseph, SC, Income Tax Department  
Adv.Sri.Navneeth N. Nath

This Writ Petition having come up for admission on 11/04/2020, the Court on the same day passed the following:-

p.t.o.

**A.K. JAYASANKARAN NAMBIAR, J.  
&  
SHAJI P. CHALY, J.**

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**WP(C).TMP-59 OF 2020**  
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**Dated this the 11<sup>th</sup> day of April, 2020**

**J U D G M E N T**

**A.K. Jayasankaran Nambiar, J.**

Against Ext.P1 series of assessment orders under the Income Tax Act, the petitioner has preferred Ext.P2 series of appeals before the 3<sup>rd</sup> respondent. In the meanwhile, the petitioner had approached the Assessing Authority with petitions under Section 220(6) of the Income Tax Act, which was disposed by the Assessing Authority by Ext.P4 series of orders, requiring the petitioner to pay 20% of the disputed demand pending disposal of the appeals. On an application preferred by the petitioner before the Principal Commissioner of Income Tax [2<sup>nd</sup> respondent], Ext.P6 order was passed reducing the amount to 15% of the disputed demand. It is aggrieved by the said direction, and praying for a complete stay of recovery proceedings pending disposal of the writ petition and the appeals before the Appellate Authority that the petitioner had approached this Court through the present writ petition.

2. We have heard Sri. A. Kumar, the learned counsel appearing for the petitioner and also Sri. Jose Joseph, the learned Standing Counsel duly instructed by Sri. Navneeth N. Nath, the learned counsel for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, we find that the petitioner is ready to pay an

amount of Rs.25,00,000/- [Rupees Twenty Five lakhs only] as against the demand in Ext.P6 order pending disposal of the appeals by the Appellate Authority. Taking note of the peculiar situation that existed during the pandemic period when the petitioner's business has come under a lockdown, we deem it appropriate to dispose this writ petition by directing the 3<sup>rd</sup> respondent, before whom Ext.P2 series of appeals are pending, to consider and pass orders on the same, after hearing the petitioner, within six months from the date of receipt of a copy of this judgment. It is made clear that on the petitioner paying an amount of Rs.25,00,000/- within two months, there shall be a stay of recovery of balance amounts confirmed against the petitioner by the assessment orders till such time as the 3<sup>rd</sup> respondent passes orders in the appeals and communicate those orders to the petitioner.

The writ petition is disposed as above.

**A.K.JAYASANKARAN NAMBIAR  
JUDGE**

**SHAJI P. CHALY  
JUDGE**

**APPENDIX****PETITIONERS EXHIBITS:**

- EXT.P1: TRUE COPY OF THE ORDER OF ASSESSMENT DATED 19.12.2019 FOR AY 2012-13.
- EXT.P1(A): TRUE COPY OF THE ORDER OF ASSESSMENT DATED 19.12.2019 FOR AY 2013-14.
- EXT.P1(B): TRUE COPY OF THE ORDER OF ASSESSMENT DATED 23.12.2019 FOR AY 2014-15.
- EXT.P1(C): TRUE COPY OF THE ORDER OF ASSESSMENT DATED 20.12.2019 FOR AY 2015-16.
- EXT.P1(D): TRUE COPY OF THE ORDER OF ASSESSMENT DATED 19.12.2019 FOR AY 2016-17.
- EXT.P1(E): TRUE COPY OF THE ORDER OF ASSESSMENT DATED 19.12.2019 FOR AY 2017-18.
- EXT.P2: TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 20.01.2020 FOR AY 2012-13.
- EXT.P2(A): TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 18.01.2020 FOR AY 2013-14.
- EXT.P2(B): TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 18.01.2020 FOR AY 2014-15.
- EXT.P2©: TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 17.01.2020 FOR AY 2015-16.
- EXT.P2(D): TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 17.01.2020 FOR AY 2016-17.
- EXT.P2(E): TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 06.01.2020 FOR AY 2017-18.
- EXT.P3: TRUE COPY OF THE APPLICATION FOR STAY DATED 27.01.2020 FILED BEFORE THE 1<sup>ST</sup> RESPONDENT.
- EXT.P4: TRUE COPY OF THE ORDER DATED 13.02.2020 PASSED BY THE 1<sup>ST</sup> RESPONDENT FOR AY 2012-13.
- EXT.P4(A): TRUE COPY OF THE ORDER DATED 13.02.2020 PASSED BY THE 1<sup>ST</sup> RESPONDENT FOR AY 2013-14.
- EXT.P4(B): TRUE COPY OF THE ORDER DATED 13.02.2020 PASSED BY THE 1<sup>ST</sup> RESPONDENT FOR AY 2014-15.
- EXT.P4©: TRUE COPY OF THE ORDER DATED 13.02.2020 PASSED BY THE 1<sup>ST</sup> RESPONDENT FOR AY 2015-16.
- EXT.P4(D): TRUE COPY OF THE ORDER DATED 13.02.2020 PASSED BY THE 1<sup>ST</sup>

RESPONDENT FOR AY 2016-17.

EXT.P4(E): TRUE COPY OF THE ORDER DATED 13.02.2020 PASSED BY THE 1<sup>ST</sup> RESPONDENT FOR AY 2017-18.

EXT.P5: TRUE COPY OF THE APPLICATION FOR STAY DATED 19.02.20202 FILED BEFORE THE 2<sup>ND</sup> RESPONDENT.

EXT.P6: TRUE COPY OF THE ORDER DATED 12.03.2020 PASSED BY THE 2<sup>ND</sup> RESPONDENT FOR AY 2012-13 TO 2017-18.

RESPONDENTS EXHIBITS: NIL.

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P S to Judge