(2024) 06 KL CK 0079

In the High Court Of Kerala

Case No : Writ Petition (C) No. 22052 Of 2024

Abraham Kuruvila Nellimattam — APPELLANT

Vs

Assessment Unit, National Faceless Assessment Centre, Delhi — RESPONDENT

Date of Decision : 20-06-2024

Acts Referred:
Income Tax Act, 1961 — Section 143(3), 144B, 246A

Citation : (2024) 06 KL CK 0079

Hon'ble Judges : Murali Purushothaman, J

Bench : Single Bench

Advocate : S.Arun Raj, P.R.Ajith Kumar

Final Decision : Disposed Of

Judgement

Murali Purushothaman, J

1. The petitioner is an assessee under the Income Tax Act, 1961 (hereinafter referred to as 'the Act' for short). The petitioner has filed this writ petition aggrieved by Ext.P1 assessment order for the assessment year 2021-2022, passed by the 1st respondent, under Section 143(3) read with Section 144B of the Act. Against Ext.P1 assessment order, the petitioner preferred Ext.P2 appeal under Section 246A of the Act accompanied by Ext.P3 stay petition before the 3rd respondent. Pending the appeal, the 2nd respondent has proceeded against the petitioner for the recovery of the amount pursuant to Ext.P1 assessment order. The limited prayer of the petitioner is for an expeditious consideration of Ext.P2 appeal by the 3rd respondent.

2. Heard the learned counsel for the petitioner and the learned Standing Counsel.

3. In the facts and circumstances of the case and having considered the submissions made across the Bar, there will be a direction to the 3rd respondent to consider Ext.P3 stay petition, as expeditiously as possible, at any rate, within a period of two months from the date of receipt of a copy of this judgment. Till such time the appeal is disposed of, recovery proceedings pursuant to Ext.P1

shall stand deferred.

The writ petition is disposed of accordingly.

