(2023) 12 KL CK 0246

In the High Court Of Kerala

Case No : Writ Petition (C) No. 44163 Of 2023

GMA Pinnacle Automotives Private Limited — APPELLANT

Vs

Additional/Joint/Deputy/Assistant Commissioner Of Income Tax/Income Tax Officer — RESPONDENT

Date of Decision : 26-12-2023

Acts Referred:

Citation : (2023) 12 KL CK 0246

Hon'ble Judges : Ziyad Rahman A.A, J

Bench : Single Bench

Advocate : Divya Ravindran, Ammu Charles

Final Decision : Disposed Of

Judgement

Ziyad Rahman A.A, J

1. Petitioner, an assessee under the Income Tax Act, being aggrieved by Ext.P1 assessment order issued pertaining to the assessment year 2018-2019 submitted Ext.P3 appeal before the 2nd respondent. Along with the said appeal, Ext.P4 stay petition was also submitted which are pending consideration. In the mean time, Ext.P5 demand notice has been issued by the 3rd respondent, demanding the entire amount or 20% of the demand, for granting stay. This writ petition is submitted in such circumstances. The prayers sought for by the petitioner in this writ petition are as follows:

“(i) To issue a writ of certiorari or any other appropriate writ, direction or order to quash Exhibit P1 order issued by the 1st respondent and all proceedings pursuant thereto;

(ii) To direct the 2nd respondent to consider and dispose Exhibit P3 appeal and Exhibit P4 stay petition expeditiously;

(iii) To pass such other orders, which in the circumstances of this case this Hon’ble Court deems fit.”

2. After considering the contentions of the learned counsel for the petitioner and the learned counsel for the respondents, I am of the view that since the stay petition is pending consideration before the appellate authority, it is only proper that, a decision in this case be taken.

In such circumstances, this writ petition is disposed of directing the 2nd respondent to take up Ext.P4 stay petition and pass appropriate orders thereon after affording the petitioner a reasonable opportunity for being heard, within a period of three months from the date of receipt of a copy of this judgment. Till such time, further proceedings pursuant to Ext.P1 assessment order and Ext.P5 demand notice shall be kept in abeyance.

