(2023) 07 KL CK 0146

In the High Court Of Kerala

Case No : Writ Petition (C) No. 23069 Of 2023

Jacob Thomas — APPELLANT

Vs

Assistant Commissioner Of Income Tax Circle 1, Thiruvalla Pathanamthitta, Pin 689641 — RESPONDENT

Date of Decision : 19-07-2023

Acts Referred:

Citation : (2023) 07 KL CK 0146

Hon'ble Judges : C.S.Dias, J

Bench : Single Bench

Advocate : Abraham Joseph Markos, Isaac Thomas, Alexander Joseph Markos, Sharad Joseph Kodanthara, John Vithayathil, Aibel Mathew Siby, Jose Joseph

Final Decision : Disposed Of

Judgement

C.S.Dias, J

1. The writ petition is filed to direct the third respondent to consider and dispose of Ext P2 appeal and Ext P3 stay petition, expeditiously.

2. The petitioner's case is that, aggrieved by Ext P1 assessment order, the petitioner has preferred Ext P2 appeal and Ext P3 stay petition before the second respondent on 10.02.2020. Subsequently, the first respondent has issued Exts P4 & P6 notices. Thereafter, Exts P2 & P3 have been transferred to the third respondent. During the pendency of the appeal and stay petition, the petitioner is apprehensive that the respondents may enforce Ext P1 assessment order through Exts P4 & P6. Hence, the writ petition.

3. Heard; Sri. Abraham Joseph Markos, the learned counsel appearing for the petitioner and Sri.Jose Joseph, the learned standing counsel appearing for the respondents.

4. Having considered the pleadings and materials on record and taking note of the fact that Exts P2 & P3 are pending consideration before the third respondent,

I deem it appropriate to dispose of the writ petition.

Resultantly, I order the writ petition as follows:

(i) The third respondent is directed to consider and dispose of Ext P3 stay petition, in accordance with law and as expeditiously as possible, at any rate, within a period of three months from the date of receipt of a certified copy of this judgment, after affording the petitioner an opportunity of being heard.

(ii) Needless to mention that, if the third respondent proposes to pass a conditional order of stay, he shall state reasons for the same.

(iii) Until such time orders are passed on Ext P3 stay petition, all further recovery proceedings pursuant to Exts P1, P4 & P6 pertaining to the assessment order 2017-18 shall stand deferred.