

(2024) 05 KL CK 0005
In the High Court Of Kerala
Case No : Writ Petition (C) No. 16793 Of 2024

Raveendran Mrithinjayan

APPELLANT

Vs

Deputy Commissioner

RESPONDENT

Date of Decision : 03-05-2024

Acts Referred:

Citation : (2024) 05 KL CK 0005

Hon'ble Judges : Dr. Kauser Edappagath, J

Bench : Single Bench

Advocate : K.S.Hariharan Nair, G.Remadevi, Harima Hariharan, Rajath R Nath, Dheeraj Sasidharan, Sree Haridev, Mohammed Ishak

Final Decision : Disposed Of

Judgement

Dr. Kauser Edappagath, J

The Income Tax Department has initiated proceedings against the petitioner for the assessment year 2019-2020 based on the survey conducted by it in the business premises of the petitioner. Thereafter Ext.P1 assessment order was passed. Challenging Ext.P1, the petitioner preferred Ext.P2 appeal before the 2nd respondent. The petitioner has also moved Ext.P3 stay petition. Exts.P2 and P3 are pending before the 2nd respondent. The grievance of the petitioner is that, in the meanwhile the 1st respondent is initiating steps for recovery of demand as per the demand notice in Ext.P1 order. The limited prayer of the petitioner is to give a direction to the 2nd respondent to consider and dispose of Ext.P2 appeal and Ext.P3 stay petition.

Having heard the learned counsel for the petitioner and the learned Standing Counsel for the respondents, this writ petition is disposed of with a direction to the 2nd respondent to consider Ext.P3 stay petition and pass orders within a period of two months from today. Till then, the recovery proceedings against the petitioner for recovery of the amount confirmed against him by Ext.P1 order shall be kept in abeyance.