Tile Zone vs Assessment Unit

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SooperKanoon Citation : sooperkanoon.com/1412314

Court : Kerala

Decided On : Dec-13-2023

Judge : Honourable Mr.Justice C.S.Dias

Appeal No. : WP(C)/41854/2023

Appellant : Tile Zone

Respondent : Assessment Unit

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR.JUSTICE C.S.DIAS WEDNESDAY, THE 13TH DAY OF DECEMBER 2023 / 22ND AGRAHAYANA, 1945 WP(C) NO. 41854 OF 2023 PETITIONER: TILE ZONE KAKKATHOD BUS STAND THALIPARAMBA, KANNUR REPRESENTED BY ITS MANAGING PARTNER SRI. SHAKKEER P.P, PIN - 670141

BY ADVS. RAJESH NAMBIAR SINDHU K.NAMBIAR RESPONDENTS: 1 ASSESSMENT UNIT INCOME TAX DEPARTMENT, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, PIN - 110001 2 COMMISSIONER OF INCOME TAX (APPEALS) AAYAKAR BHAVAN, MANANCHIRA, KOZHIKODE, PIN - 673001 3 INCOME TAX OFFICER OFFICE OF THE INCOME TAX OFFICER WARD 1 & TPS, KANNUR, PIN - 670006 OTHER PRESENT: SRI P G JAYASANKAR THIS

WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13.12.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING: -:2:- Dated this the 13th day of December, 2023

JUDGMENT

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

2. The petitioners case is that, aggrieved by

Ext P1 assessment order, the petitioner has preferred Ext P2 appeal along with Ext P3 stay petition before the second respondent. In the meantime, the respondents have issued Exts P4 to P6 notices and have attached the bank accounts of the petitioner. Hence, the writ petition.

2. Heard; Sri. Rajesh Nambiar, the learned counsel appearing for the petitioner and Sri. P G Jayasankar, the learned Government Pleader appearing for the respondents.

3. Having considered the pleadings and

materials on record and taking note of the fact that -:3:- Exts P2 & P3 are pending consideration before the second respondent, I deem it appropriate to dispose of the writ petition in the following manner:

(i) The second 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 four weeks 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, if the second respondent proposes to pass any 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 coercive proceedings shall stand deferred. Sd/- C.S.DIAS,JUDGE DST/13.12.23 //True copy// P.A. To Judge -:4:- APPENDIX EXHIBIT P1 TRUE COPY OF THE ASSESSMENT ORDER DATED 27.03.2023 FOR THE ASSESSMENT YEAR 2018-19 ISSUED BY THE 1ST RESPONDENT EXHIBIT P2 TRUE COPY OF THE APPEAL DATED 12.04.2023

PREFERRED AGAINST EXT P1 ASSESSMENT ORDER

BEFORE THE 2ND RESPONDENT EXHIBIT P3 THE COPY OF THE STAY PETITION DATED 8.07.2023 FILED IN EXT P2 APPEAL BEFORE THE 2ND RESPONDENT EXHIBIT P4 TRUE COPY OF THE NOTICE DATED 13.11.2023 SBT, TALIPARAMBA BRANCH EXHIBIT P5 TRUE COPY OF THE NOTICE DATED 13.11.2023 SOUTH INDIAN BANK, TALIPARAMBA BRANCH EXHIBIT P6 TRUE COPY OF THE NOTICE DATED 13.11.2023 AXIS BANK , TALIPARAMBA BRANCH RESPONDENTS EXHIBITS : NIL