



2024:KER:19323

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

TUESDAY, THE 5TH DAY OF MARCH 2024 / 15TH PHALGUNA, 1945

WP(C) NO. 7487 OF 2024

PETITIONER:

SINDHU SHAJI,
AGED 52 YEARS,
9-31/27E THAMARACHALIL HOUSE,
33 PANCHAVADI COLONY, VYTTILA,
ERNAKULAM, PIN - 682019.

BY ADVS.

SRI. K. S. HARIHARAN NAIR
SMT. G. REMADEVI
SMT. HARIMA HARIHARAN
SRI. RAJATH R NATH
SRI. DHEERAJ SASIDHARAN

RESPONDENTS:

- 1 THE ADDITIONAL/JOINT/DEPUTY/ASSISTANT
COMMISSIONER OF INCOME TAX/ INCOME TAX OFFICER,
NATIONAL FACELESS ASSESSMENT CENTRE,
DELHI, PIN - 110001.
- 2 THE INCOME TAX OFFICER,
NON-CORP WARD 1(1), KOCHI, C. R BUILDING,
I. S. PRESS ROAD, KOCHI, PIN - 682018.
- 3 THE COMMISSIONER OF INCOME TAX (APPEALS),
NATIONAL FACELESS APPEAL CENTRE, DELHI, PIN - 110001.

BY ADV.

SRI. CYRIAC TOM - SC - INCOME TAX

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
05.03.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**GOPINATH P., J.****W.P.(C) No. 7487 of 2024**

Dated this the 5th day of March, 2024

JUDGMENT

The petitioner suffered Exhibit P-1 Order of Assessment under the provisions of the Income Tax Act, 1961. Exhibits P-1(a) and P-1(b) are the orders imposing penalty on the petitioner. The petitioner has preferred Exhibit P-2 series of appeals against Exhibits P-1, P-1(a) and P-1(b) along with Exhibits P-3 series of delay petitions and Exhibits P-4 series of stay petitions.

2. The only relief sought for by the petitioner, presently, is for a direction that the amounts demanded in terms of Exhibits P-1, P-1(a) and P-1(b) orders shall not be enforced, pending consideration of the delay petitions and the stay petitions by the 1st Appellate Authority. Heard the learned Standing Counsel for the Income Tax Department also.

3. Having heard the learned Counsel for the petitioner and the learned Standing Counsel appearing for the Income Tax Department and, considering the limited nature of relief sought for by the petitioner, this writ petition will stand disposed of directing the 3rd



respondent to consider and pass orders on Exhibits P-3 series of delay petitions and Exhibits P-4 series of stay petitions filed in Exhibits P-2 series of appeals within a period of six weeks from the date of receipt of a certified copy of this Judgment.

I make it clear that the Appellate Authority needs to pass orders on the stay petitions on merits only if it is decided to condone the delay in filing the appeals.

Till such time as orders are passed on Exhibits P-3 series of delay petitions and Exhibits P-4 series of stay petitions as directed above, any proceedings for recovery of amounts due in terms of Exhibits P-1, P-1(a) and P-1(b) shall remain suspended.

**Sd/-
GOPINATH P.
JUDGE**

Svn



APPENDIX OF WP(C) 7487/2024

PETITIONER'S EXHIBITS

- Exhibit P1** COPY OF ASSESSMENT ORDER DATED 29-03-2022 ISSUED UNDER SECTION 147 READ WITH SECTION 144 OF THE INCOME TAX ACT BY THE 1ST RESPONDENT FOR THE ASSESSMENT YEAR 2013-14

- Exhibit P1(a)** COPY OF PENALTY ORDER DATED 16-09-2022 ISSUED UNDER SECTION 271(1)(B) OF THE INCOME TAX ACT BY THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2013-14

- Exhibit P1(b)** COPY OF PENALTY ORDER DATED 28-09-2022 ISSUED UNDER SECTION 271(1)(C) OF THE INCOME TAX ACT BY THE 2ND RESPONDENT FOR THE ASSESSMENT YEAR 2013-14

- Exhibit P2** COPY OF APPEAL MEMORANDUM DATED 31-01-2024 SUBMITTED BY THE PETITIONER AGAINST EXT. P1

- Exhibit P2(a)** COPY OF APPEAL MEMORANDUM DATED 15-02-2024 SUBMITTED BY THE PETITIONER AGAINST EXT. P1(A)

- Exhibit P2(b)** COPY OF APPEAL MEMORANDUM DATED 09-02-2024 SUBMITTED BY THE PETITIONER AGAINST EXT. P1(B)

- Exhibit P3** COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER IN EXT. P2 APPEAL

- Exhibit P3(a)** COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER IN EXT. P2(A) APPEAL

- Exhibit P3(b)** COPY OF THE DELAY CONDONATION PETITION FILED BY THE PETITIONER IN EXT. P2(B) APPEAL

- Exhibit P4** COPY OF THE STAY PETITION DATED 31-01-2024 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT IN EXT. P2 APPEAL

- Exhibit P4(a)** COPY OF THE STAY PETITION DATED 15-02-2024 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT IN EXT. P2(A) APPEAL

- Exhibit P4(b)** COPY OF THE STAY PETITION DATED 09-02-2024 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT IN EXT. P2(B) APPEAL