

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

FRIDAY, THE 29TH DAY OF JUNE 2018 / 8TH ASHADHA, 1940

WP(C).No. 9030 of 2018

PETITIONER

SUBHASH CHANDRAN.P  
S/O.PUNDAREEKASHAN  
AGED 50 YEARS  
SHYJU COTTAGE  
BRS ROAD, ATTINGAL,  
THIRUVANANTHAPURAM- 695 101

BY ADVS.SRI.C.A.CHACKO  
SMT.C.M.CHARISMA

RESPONDENTS:

1. COMMISSIONER OF INCOME TAX (APPEALS)  
AYAKAR BHAVAN  
KAUDIAR,  
THIRUVANANTHAPURAM- 695 003
2. JOINT COMMISSIONER OF INCOME TAX  
RANGE-1, 2ND FLOOR,  
AYAKAR BHAVAN  
KAUDIAR, THIRUVANANTHAPURAM- 695 003
3. INCOME TAX OFFICER  
WARD 1(3), KAUDIAR.P.O.  
THIRUVANANTHAPURAM- 695 003

BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29-06-2018,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER(S) ' EXHIBITS

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER DATED 23.3.2015 ISSUED BY 2ND RESPONDENT
EXHIBIT P2	TRUE COPY OF THE NOTICE DATED 23.3.2015 ISSUED BY 3RD RESPONDENT
EXHIBIT P3	TRUE COPY OF DEMAND NOTICE DATED 23.3.2015 ISSUED BY 3RD RESPONDENT
EXHIBIT P4	TRUE COPY OF APPEAL DATED 28.4.2015 FILED BEFORE THE 1ST RESPONDENT
EXHIBIT P5	TRUE COPY OF STAY PETITION FILED WITH EXT.P4 APPEAL
EXHIBIT P6	TRUE COPY OF JUDGMENT DATED 1.3.2017 IN WPC NO 6160/2017
EXHIBIT P7	TRUE COPY OF ORDER DATED 6.7.2017 OF 1ST RESPONDENT
EXHIBIT P8	TRUE COPY OF JUDGMENT DATED 10.8.2017 IN WPC NO 25786/2017
EXHIBIT P9	TRUE COPY OF JUDGMENT DATED 9.10.2017 IN WA NO 1976/2017
EXHIBIT P10	TRUE COPY OF REPRESENTATION DATED 15.1.2018 MADE BEFORE THE 3RD RESPONDENT
EXHIBIT P11	TRUE COPY OF NOTICE DATED 29.2.2018 ISSUED BY 3RD RESPONDENT

JJJ

**DAMA SESHADRI NAIDU, J.**

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W.P.(C) No. 9030 of 2018 (C)  
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Dated: 29<sup>th</sup> June, 2018

**J U D G M E N T**

The petitioner filed this writ petition seeking the following reliefs:

- "i) issue a Writ of Mandamus or any other appropriate writ, order or direction to the 1st respondent to consider Ext.P4 appeal filed by the petitioner forthwith in a time bound manner;
- ii) issue a Writ of Mandamus or any other appropriate writ, order or direction to the respondents 2 and 3 to keep in abeyance all further proceedings initiated against the petitioner in pursuance to Ext.P1 and P11 during pendency of Ext.P4 appeal; and
- iii) issue such other reliefs as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."

2. Today the learned counsel for the petitioner has submitted that it will suffice if this Court disposes of the writ petition directing the 1st respondent to consider the petitioner's statutory appeal expeditiously.

3. The learned Standing Counsel has, however, submitted that the petitioner has been habituated to approaching this Court on every frivolous ground. In that context, he has pointed out how the petitioner came before this Court on three earlier occasions.

4. At any rate, I see no strong reason to object the petitioner's prayer for an early disposal, because the appeal was filed in 2015. Yet given the pressure of work before the appellate authority, I cannot peremptorily fix a date and compel adjudication. It would only serve the interest of justice if this Court disposes of the writ petition observing that the appellate authority may consider the petitioner's request for early disposal. So observing, I dispose of this writ petition.

Sd/-  
DAMA SESHADRI NAIDU  
JUDGE