# IN THE HIGH COURT OF KERALA AT ERNAKULAM PRESENT

THE HONOURABLE MR.JUSTICE MOHAMMED NIAS C.P. FRIDAY, THE  $29^{\mathrm{TH}}$  DAY OF APRIL 2022 / 9TH VAISAKHA, 1944 WP(C) NO. 14994 OF 2022

### PETITIONER:

ABDUL JABBAR VAKKULATHIL
VAKKULATHIL HOUSE, UPPUNGAL,
PUNNAYOORKULAM, P.O., THRISSUR - 679 561
BY ADVS.
HARISANKAR V. MENON

### **RESPONDENTS:**

MEERA V.MENON

- THE ADDITIONAL/JOINT/DEPUTY/ASST. COMMISSIONER OF INCOME TAX/INCOME-TAX OFFICER, NATIONAL FACELESS ASSESSMENT CENTRE, DELHI 110001
- 2 NATIONAL FACELESS APPEAL CENTRE, DELHI-110001, REPRESENTED BY THE PRINCIPAL CHIEF COMMISSIONER

SRI.JOSE JOSEPH, SR.STANDING COUNSEL

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29.04.2022, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

MOHAMMED NIAS. C.P.,J

WP(C)No. 14994 of 2022

Dated this the 29<sup>th</sup> day of April, 2022

## **JUDGMENT**

The petitioner, aggrieved by Ext.P1 & P2 orders of assessment has filed Exts.P3 and P4 appeals along with Exts.P5 and P6 stay applications before the 2<sup>nd</sup> respondent. The petitioner submits that the 1<sup>st</sup> respondent is proposes to initiate coercive proceedings notwithstanding the pendency of Exts.P3 and P4 challenging Exts.P1 & P2 assessment orders. The petitioner submits he has a strong case to put forward to challenge Ext.P1 & P2 orders. He prays for a direction to consider Exts.P3 and P4 appeals and Exts.P5 and P6 stay applications and to stay all coercive proceedings till its disposal.

2. Having regard to the facts and circumstances of the case and after hearing the learned counsel on either side, I direct the 2<sup>nd</sup> respondent to pass orders, in accordance with law either on Exts.P3 and P4 appeals or Exts.P5 and P6 stay applications whichever he deems fit within a period of three months from the date of receipt of a copy of this judgment and till orders as directed above are passed, all coercive proceedings pursuant to Exts.P1 and P2 will be kept in abeyance.

Writ petition is disposed as above.

Sd/-

MOHAMMED NIAS. C.P., JUDGE

dlK 29.04.2022

# APPENDIX OF WP(C) 14994/2022

## PETITIONER'S EXHIBITS

Exhibit P1	COPY OF THE ASSESSMENT ORDER ISSUED BY THE IST RESPONDENT FOR THE YEAR 2014-15
Exhibit P2	COPY OF THE ASSESSMENT ORDER ISSUED BY THE IST RESPONDENT FOR THE YEAR 2017-18
Exhibit P3	COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
Exhibit P4	COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
Exhibit P5	COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
Exhibit P6	COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.