

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE T.R.RAVI

FRIDAY, THE 17TH DAY OF FEBRUARY 2023 / 28TH MAGHA, 1944

WP(C) NO. 5479 OF 2023

PETITIONER/S:

PEROORKADA SERVICE CO-OPERATIVE BANK LIMITED
NO.T.1412 PEROORKADA P.O, THIRUVANANTHAPURAM
DISTRICT, KERALA, PIN-695005 REPRESENTED BY ITS
SECRETARY, PIN - 695005

BY ADVS.
C.A.JOJO
S.JIJI

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER, WARD-2 (1)
KOWDIAR, TRIVANDRUM-695003, PIN - 695003
- 2 COMMISSIONER OF INCOME TAX (APPEALS)-1
OFFICE OF THE COMMISSIONER OF INCOME TAX
(APPEALS), TRIVANDRUM-695003, PIN - 695003
- 3 THE PRINCIPAL COMMISSIONER OF INCOME TAX
OFFICE OF THE COMMISSIONER OF INCOME TAX,
KAVADIYAR P.O, TRIVANDRUM-695003, PIN - 695003
- 4 COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS ASSESSMENT CENTRE, NORTH BLOCK,
NEW DELHI-110001, PIN - 110001

OTHER PRESENT:

SRI. CHRISTOPHER ABRAHAM. SC.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 17.02.2023, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

T.R. RAVI, J

.....
W.P.(C).No. 5479 of 2023

.....
Dated this the 17th day of February, 2023

JUDGMENT

The petitioner is aggrieved by orders of assessment. The petitioner has preferred an appeal before the Appellate Authority. It is submitted that the petitioner could not upload a stay petition, since the link was not available.

In the above circumstances, this writ petition is disposed of directing the respondents to provide the petitioner with the link as and when the petitioner approaches with such request and if the petitioner files the stay petition within two weeks from today, the same shall be considered and ordered within three months thereafter, after hearing the petitioner. Till disposal of the application for stay which has to be submitted by the petitioner as directed above, coercive action shall be kept in abeyance.

Sd/-
T.R. RAVI,
JUDGE

Dxy

APPENDIX OF WP(C) 5479/2023

PETITIONER EXHIBITS

Exhibit P1	A TRUE COPY OF THE ASSESSMENT ORDER FOR AY 2013-14 DATED 02.02.2022 ISSUED BY THE FIRST RESPONDENT
Exhibit P2	A TRUE COPY OF THE DEMAND NOTICE DATED 02.02.2022 ISSUED BY THE FIRST RESPONDENT
Exhibit P3	A TRUE COPY OF THE APPEAL FOR AY 2013-14 DATED 31.03.2022 FILED BEFORE THE 4TH RESPONDENT
Exhibit P4	A TRUE COPY OF THE ASSESSMENT ORDER FOR AY 2017-18 DATED 24.12.2019 ISSUED BY THE FIRST RESPONDENT
Exhibit P5	A TRUE COPY OF THE APPEAL FOR AY 2017-18 DATED 29.01.2020 FILED BEFORE THE 4TH RESPONDENT
Exhibit P6	A TRUE COPY OF THE DEMAND NOTICE FOR AY 2013-14 DATED 08.02.2023 ISSUED BY THE 1ST RESPONDENT
Exhibit P7	A TRUE COPY OF THE DEMAND NOTICE FOR AY 2017-18 DATED 07.02.2023 ISSUED BY THE 1ST RESPONDENT
Exhibit P8	A TRUE COPY OF THE JUDGMENT IN WA NO.1535 OF 2019 OF THE DIVISION BENCH