IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MURALI PURUSHOTHAMAN

MONDAY, THE 10TH DAY OF JUNE 2024 / 20TH JYAISHTA, 1946

WP(C) NO. 19744 OF 2024

PETITIONER:

ALEYKUTTY OOMMEN
AGED 73 YEARS
W/O T. C. OOMMEN, THUMPEKIZHAKKETHIL HOUSE,
KADAPRA, NIRANAM, THIRUVALLA., PIN - 689621

BY ADV A.KRISHNAN

RESPONDENTS:

1 INCOME TAX OFFICER.
OFFICE OF THE INCOME TAX OFFICER,
WARD 2, THIRUVALLA, PIN - 689101

2 COMMISSIONER OF INCOME TAX
PUBLIC LIBRARY BUILDING, SASTRI ROAD,
KOTTAYAM., PIN - 686101

*3 PRINCIPAL COMMISSIONER OF INCOME TAX, KOCHI
C.R.BUILDING, I S PRESS ROAD, ERNAKULAM - 17
(* IS *SUO MOTU* IMPLEADED AS ADDL.R3 AS PER JUDGMENT DATED 10.06.2024)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.06.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The Principal Commissioner of Income Tax, Kochi, C.R. Building, I S Press Road, Ernakulam – 17 is *suo motu* impleaded as the additional 3rd respondent.

2. The petitioner is an assessee on the files of the 1st respondent. The petitioner filed Ext.P1 return for the assessment year 2021-2022 on 27.11.2022, disclosing an income of Rs.10,55,800/-under the head Capital Gains and paid an amount of Rs.1,63,494/- being the tax payable.

3. The petitioner had deposited the sale consideration of the property sold in the Capital Gains Scheme Account with Punjab National Bank. After paying tax as evidenced by Ext.P1, the

petitioner submitted Ext.P1(a) representation before the 1st respondent to pass orders to enable her to withdraw the amount under bank deposit. The petitioner was issued with Ext.P2 notice intimating that an amount of Rs.4,14,026/- is due as income tax for the assessment year 2019-20.

4. The petitioner submitted Ext.P3 representation informing the 1st respondent that the entire tax due has been paid and requesting to pass appropriate orders to enable her to withdraw the amount under deposit for the purpose of meeting medical requirements. The petitioner has also filed Ext.P4 revision petition before the additional 3rd respondent.

5. Heard the learned Counsel for the petitioner and the learned Standing Counsel for respondents.

6. The limited prayer of the petitioner is for a direction to the additional 3rd respondent to consider Ext.P4 revision petition, as expeditiously.

7. Accordingly, there will be a direction to the additional 3rd respondent to consider Ext.P4 revision petition as expeditiously as possible, at any rate, within a period of four months from the date of receipt of a copy of this judgment. Till such time order are passed, there shall not be any coercive steps against the petitioner pursuant to Ext.P2.

The writ petition is disposed of.

Sd/-
MURALI PURUSHOTHAMAN
JUDGE

SB

APPENDIX

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE RETURN FOR THE AY 2021-22 DATED 27.11.2022 BEFORE THE 1ST RESPONDENT.
Exhibit P1 (a)	TRUE COPY OF THE REPRESENTATION DATED 24.05.2022 BEFORE THE 1ST RESPONDENT.
Exhibit P2	TRUE COPY OF THE NOTICE DATED 01.07.2022 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER
Exhibit P3	TRUE COPY OF THE REPRESENTATION DATED 01.08.2022 FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.
Exhibit P4	TRUE COPY OF THE REVISION PETITION DATED 17.07.2023 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT