



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE VIJU ABRAHAM

TUESDAY, THE 14TH DAY OF MAY 2024 / 24TH VAISAKHA, 1946

WP(C) NO. 17599 OF 2024

PETITIONER:

ELDHO VARGHESE
AGED 51 YEARS, S/O T.C.VARGHESE
THENGANAMOLAM HOUSE VENGOLA P.O. ARAKAPADY,
PERUMBAVOOR ERNAKULAM, PIN - 683556
BY ADVS.
K.P.PRADEEP
T.T.BIJU
T.THASMI
M.J.ANOOPA

RESPONDENTS:

- 1 THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF
FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK,
NEW DELHI, PIN - 110001
REPRESENTED BY ITS CHAIRMAN
- 2 ADDITIONAL COMMISSIONER OF INCOME TAX
ASSESSMENT UNIT, INCOME TAX DEPARTMENT
NATIONAL FACELESS ASSESSMENT CENTRE,
DELHI ROOM NO. 401, 2ND FLOOR, E-RAMP,
JAWAHARLAL NEHRU STADIUM, DELHI, PIN - 110003
- 3 COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS APPEAL CENTRE (NFAC),
DELHI, ROOM NO. 401, 2ND FLOOR, E-RAMP,
JAWAHARLAL NEHRU STADIUM, DELHI, PIN - 110003
BY ADVS.
CHRISTOPHER ABRAHAM
P.R.AJITH KUMAR(K/000708/1998)
JOSE JOSEPH - SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 14.05.2024, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



W.P.(C). No.17599 of 2024

: 2 :

VIJU ABRAHAM, J.**W.P.(C) No.17599 of 2024**Dated this the 14th day of May, 2024**JUDGMENT**

Aggrieved by Ext.P2 order of assessment, the petitioner has preferred Ext.P3 appeal along with Ext.P4 stay petition, which is stated to be pending consideration before the 3rd respondent. The petitioner seeks for an expeditious disposal of the same.

After hearing both sides, I am inclined to dispose of this writ petition with a direction to the 3rd respondent to take up Ext.P4 stay petition and pass orders thereon, within an outer limit of two months from the date of receipt of a copy of this judgment.

Till a decision is taken as directed above, all proceedings pursuant to Ext.P2 shall be kept in abeyance.

Sd/-
VIJU ABRAHAM
JUDGE

anm



W.P.(C). No.17599 of 2024

: 3 :

APPENDIX OF WP(C) 17599/2024

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE INCOME TAX RETURN ACKNOWLEDGMENT DATED 29-04-2021 FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2013-2014
Exhibit P2	TRUE COPY OF THE ASSESSMENT ORDER NO ITBA/AST/S/147/2021-22/1042264611(1) DATED 31-03-2022 ISSUED BY THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE APPEAL DATED 07-05-2024 FILED FOR THE YEAR 2013-14 BEFORE THE 3RDRESPONDENT BY THE PETITIONER
Exhibit P4	TRUE COPY OF THE STAY PETITION DATED 07- 05-2024 SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT
Exhibit P5	TRUE COPY OF THE DEMAND NOTICE NO ITBA/AST/S/156/2021- 22/1042264776(1) DATED 31-03-2022 ISSUED UNDER SECTION 156 OF THE INCOME TAX ACT, 1961, FOR THE ASSESSMENT YEAR 2013-14 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
Exhibit P6	TRUE COPY OF THE JUDGMENT IN WA NO 491 OF 2024 DATED 05-04-2024 PASSED BY THE HON'BLE DIVISION BENCH

RESPONDENTS' EXHIBITS : NIL.