IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE KAUSER EDAPPAGATH

TUESDAY, THE 30TH DAY OF APRIL 2024 / 10TH VAISAKHA, 1946

WP(C) NO. 16677 OF 2024

PETITIONER:

ARTISANS DEVELOPMENT CO OPERATIVE LTD 4429
KERALA (ARTCO LTD),
KOCHUVEETIL TOWERS TC 25/595/5
MODEL SCHOOL JUNCTION,
THIRUVANANTHAPURAM G.P.O.
THIRUVANANTHAPURAM,
REPRESENTED BY ITS MANAGING DIRECTOR, PIN - 695001

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,
REPRESENTED BY ITS CHAIRMAN, PIN - 110001

2 CHIEF COMMISSIONER OF INCOME TAX,
DEPARTMENT OF REVENUE, GOVERNMENT OF INDIA,
AAYAKAR BHAVAN, KOWADIAR,
THIRUVANANTHAPURAM, PIN - 695003

3 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

**4 COMMISSIONER OF INCOME TAX (APPEALS),
NATIONAL FACELESS APPEAL CENTRE (NFAC), DELHI,
ROOM NO. 401, 2ND FLOOR, E-RAMP,
JAWAHARLAL NEHRU STADIUM, DELHI, PIN - 110003**

SRI. CHRISTOPHER ABRAHAM-SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30.04.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Petitioner challenges Ext.P2 assessment order. The petitioner preferred Ext.P7 appeal before the 4th respondent challenging Ext.P2 assessment order. The petitioner has also moved Ext.P8 stay application.

2. The limited prayer of the petitioner is to give a direction to the 4th respondent to consider and pass orders on Ext.P8 stay application.

Having heard the learned counsel for the petitioner and the learned Standing Counsel for income tax, this writ petition is disposed of with a direction to the 4th respondent to dispose of Ext.P8 stay application, within a period of two months from the date of receipt of a copy of this judgment. The recovery proceedings against the petitioner for recovery of the amount confirmed against it by Ext.P2 assessment order shall be kept in abeyance till then.

Sd/-

DR.KAUSER EDAPPAGATH, JUDGE

AS

APPENDIX OF WP(C) 16677/2024

PETITIONER EXHIBITS

EXHIBIT P1	TRUE COPY OF THE RETURN OF INCOME DATED 11-10-2022 FILED UNDER THE INCOME TAX ACT, FOR THE ASSESSMENT YEAR 2018-19
EXHIBIT P2	TRUE COPY OF THE ORDER NO DIN ITBA/AST/S/147/2023-24/1061830373(1) DATED 01-03-2024 ISSUED FOR THE YEAR 2018-19 BY THE 3RD RESPONDENT
EXHIBIT P3	TRUE COPY OF THE DEMAND NOTICE ISSUED FOR THE YEAR 2018-19 BY THE 3RD RESPONDENT DATED 01-03-2024
EXHIBIT P 4	TRUE COPY OF THE PETITION DATED 14-3-2024 SUBMITTED BEFORE THE 2ND RESPONDENT
EXHIBIT P5	TRUE COPY OF THE CIRCULAR NO 13/2023 DATED 26-7-2023 ISSUED BY THE 1ST RESPONDENT
EXHIBIT P6	TRUE COPY OF THE JUDGMENT DATED 4-10-2023 IN WP Â© NO 14224 OF 2023
EXHIBIT P7	TRUE COPY OF THE APPEAL DATED 17-04-2024 FILED FOR THE YEAR 2018-19 BEFORE THE 4TH RESPONDENT BY THE PETITIONER
EXHIBIT P8	TRUE COPY OF THE STAY APPLICATION DATED 16-4-2024, FOR THE ASSESSMENT YEAR 2018-19
EXHIBIT P9	TRUE COPY OF THE JUDGMENT IN WA NO 491 OF 2024 DATED 05-04-2024 PASSED BY THE HON'BLE DIVISION BENCH