



**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH**

**FRIDAY, THE 22<sup>ND</sup> DAY OF DECEMBER 2023 / 1ST POUSHA, 1945**

**WP(C) NO. 43545 OF 2023**

**PETITIONER:**

DR. THURUTHIYATH SUMA  
AGED 37 YEARS  
SREEVALSAM, KATTAYAD ROAD, SULTHAN BATHERY S.O,  
WAYANAD, KERALA, PIN - 673592  
BY ADV S.ARUN RAJ

**RESPONDENTS:**

- 1      ADDITIONAL/JOINT/DEPUTY/ASSISTANT COMMISSIONER OF  
INCOME TAX/INCOME TAX OFFICER  
NATIONAL FACELESS ASSESSMENT CENTRE, INCOME TAX  
DEPARTMENT, 2ND FLOOR, E- RAMP, JAWAHARLAL NEHRU  
STADIUM, NEW DELHI, PIN - 110003
- 2      INCOME TAX OFFICER  
WARD-1, KALPETTA, SULTHAN BATHERY ROAD, KAINATTY,  
KALPETTA, WAYANAD, PIN - 673122
- 3      THE PRINCIPAL COMMISSIONER OF INCOME TAX  
AAYAKAR BHAVAN, NORTH BLOCK, MANANCHIRA, KOZHIKODE, PIN  
- 673001
- 4      INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, KENDRIYA BHAVAN, KAKKANAD, ERNAKULAM,  
COCHIN, PIN - 682030  
BY ADV ADV. P.G. JAYASHANKAR PGJ

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
22.12.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**



## **JUDGMENT**

**Dated this the 22<sup>nd</sup> day of December, 2023**

The present writ petition has been filed seeking for the following prayers:

- I) To issue a writ of mandamus directing the 4<sup>th</sup> respondent- Income tax Appellate Tribunal, Cochin Bench, Cochin to consider and pass orders on Exhibit P3 appeal and/or Exhibit P4 stay petition for the AY 2017-18, as expeditiously as possible, at any rate within a time limit as may be fixed by this Hon'ble Court.*
- ii) To issue a writ of mandamus directing the 1<sup>st</sup> and 2<sup>n</sup> respondent/income tax department not to take any further proceedings based on Exhibit P1 assessment order for the AY 2017-18 pending final disposal of Exhibit P3 statutory appeal/Ext.P4 stay petition by the 4<sup>th</sup> respondent for the AY 2017-18.*
- iii) To such other appropriate writ, order or direction as this Hon'ble Court may deem just and proper to issue in the facts and circumstances of the case.*

2. Learned counsel for the petitioner submits that the writ petition can be disposed of with a direction to the 4<sup>th</sup> respondent, the Income Tax Appellate Tribunal, Cochin, to consider and pass orders on Ext.P3 appeal and Ext.P4 stay application expeditiously, within time bound manner.



Considering the said prayer, the present writ petition is disposed of, with a direction to the 4<sup>th</sup> respondent to consider and dispose of the pending Ext.P3 appeal and Ext.P4 stay application expeditiously, preferably within a period of four months and in case if the appeal is not possible to be disposed of within a period of four months, at least stay application should be disposed of within the said period of time.

**Sd/-**  
**DINESH KUMAR SINGH**  
**JUDGE**

AP



**APPENDIX OF WP(C) 43545/2023**

**PETITIONER EXHIBITS**

- |             |                                                                                                                                                                                |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Exhibit P-1 | TRUE COPY OF THE ASSESSMENT ORDER DATED 20-3-2022 UNDER SECTION 147 R.W.S 144 AND 144B OF THE ACT FOR THE AY 2017-18 ALONG WITH THE DEMAND NOTICE ISSUED BY THE 1ST RESPONDENT |
| Exhibit P-2 | TRUE COPY OF ORDER DATED 23-11-2023 PASSED BY THE CIT (APPEALS), NFAC, DELHI FOR THE AY 2017-18                                                                                |
| Exhibit P-3 | TRUE COPY OF THE SECOND APPEAL DATED 29-11-2023 FILED BY THE PETITIONER BEFORE THE 4TH RESPONDENT FOR THE AY 2017-18                                                           |
| Exhibit P-4 | TRUE COPY OF THE STAY PETITION DATED 29-11-2023 FILED BY THE PETITIONER BEFORE THE 4TH RESPONDENT FOR THE AY 2017-18                                                           |
| Exhibit P-5 | TRUE COPY OF THE LETTER DATED 18-12-2023 ISSUED TO THE PETITIONER BY THE 2ND RESPONDENT                                                                                        |