2025:KER:15316

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

FRIDAY, THE 21ST DAY OF FEBRUARY 2025 / 2ND PHALGUNA, 1946

WP(C) NO. 7011 OF 2025

PETITIONER(S):

PULIKKAL MEDICAL FOUNDATION
AGED 65 YEARS
MEDICAL TRUST HOSPITAL,
M.G ROAD, KOCHI, PIN – 682 016.
REPRESENTED BY ITS MANAGING DIRECTOR DR. P.V. LOUIS,

BY ADVS.
ALEXANDER JOSEPH MARKOS
V.ABRAHAM MARKOS
ABRAHAM JOSEPH MARKOS
ISAAC THOMAS
P.G.CHANDAPILLAI ABRAHAM
JOHN VITHAYATHIL
NABEEL AHAMED S.

RESPONDENT(S)/PETITIONER :

1 THE INCOME TAX OFFICER (TDS), KOCHI (2)
CENTRAL REVENUE BUILDING I.S. PRESS ROAD,
KOCHI, PIN - 682018

2 THE COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS APPEAL SCHEME,
NEW DELHI, PIN – 110 001.

3 DEPUTY COMMISSIONER OF INCOME TAX
CORPORATE CIR 1(1), KOCHI CENTRAL,
REVENUE BUILDING I.S. PRESS ROAD,
KOCHI, PIN – 682 018.

BY ADVS.JOSE JOSEPH, SC, INCOME TAX DEPARTMENT, KERALA
ADV. P.G. JAYASHANKAR, SR. SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21.02.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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BECHU KURIAN THOMAS, J.

...

W.P.(C) No.7011 of 2025

..

Dated this the 21st day of February, 2025

JUDGMENT

Petitioner is a Trust registered under Section 12A of the Income Tax Act, 1961 (for short, 'the Act'). Petitioner runs a multi-speciality hospital in Ernakulam. For the assessment year 2018-19 to 2021-22, it was issued with orders under Section 201 of the Act creating a huge liability. Appeals have been filed by the petitioner, which are pending. Petitioner challenges the orders issued under Section 201 of the Act. Though petitioner seeks to quash Ext.P2 to Ext.P2(c) and Ext.P7 to Ext.P7(c) orders, during the course of hearing, Sri.Joseph Markos, the learned Senior counsel, appearing on behalf of the petitioner, as instructed by Sri.V.Abraham Markos, learned counsel submitted that petitioner is confining the relief to a stay of recovery proceedings pending the appeals already filed.

2. Petitioner contends that pursuant to Ext.P5, and P5(a) notices issued under Section 250 of the Act, an objection has been filed and all what remains for disposing the appeal filed by the petitioner is only a formal hearing for which a date has already been provided by the Appellate Authority. However, in the meantime, the proceedings for recovery of the amounts imposed in Ext.P7 to Ext.P7(c) series have been initiated which causes prejudice.

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3. I have heard Sri.P.G.Jayashankar, the learned Standing Counsel also.

4. Taking note of the peculiar circumstances arising in the instant case, especially since the appeals filed by the petitioner as Ext.P3 series are pending consideration and is about to be heard apart from the notices under Section 250 having been issued already in the year 2024, I am of the view that recovery proceedings when the appeals are about to be disposed of is unnecessary. Accordingly, it is appropriate that the recovery proceedings are kept in abeyance for a short period till the appeal is disposed of. In fact, the appeals have become ripe for hearing, ought to be disposed of in a time bound manner.

5. Accordingly, the recovery proceedings pursuant to Ext.P2 to Ext.P2(c) orders shall be kept in abeyance till the appeals filed as Ext.P3 to Ext.P3(c) are disposed of. Needless to mention, the 2nd respondent shall take appropriate steps to dispose of the aforesaid appeals in a time bound manner, at any rate, within an outer time limit of six months from the date of receipt of a copy of this judgment, after granting an opportunity of hearing to the petitioner.

The writ petition is disposed of as above.

sd/-
BECHU KURIAN THOMAS
JUDGE

AMV/22/02/2025

APPENDIX OF WP(C) 7011/2025

PETITIONER EXHIBITS

EXHIBIT P1	TRUE COPY OF ORDER DATED 24-12-2024 PASSED BY THE CIT (A) IN THE CASE OF ASTER DM HEALTHCARE LTD FOR AY 2018-19
EXHIBIT P2	TRUE COPY OF THE ORDER DATED 02.02.2024 PASSED BY THE 1ST RESPONDENT FOR AY 2018-19
EXHIBIT P2(A)	TRUE COPY OF THE ORDER DATED 15.04.2024 PASSED BY THE 1ST RESPONDENT FOR AY 2019-20
EXHIBIT P2(B)	TRUE COPY OF THE ORDER DATED 09.05.2024 PASSED BY THE 1ST RESPONDENT FOR AY 2020-21
EXHIBIT P2(C)	TRUE COPY OF THE ORDER DATED 26.07.2024 PASSED BY THE 1ST RESPONDENT FOR AY 2021-22
EXHIBIT P3	TRUE COPY OF APPEAL DATED 01-03-2024 FOR AY 2018-19 FILED BY THE PETITIONER
EXHIBIT P3(A)	TRUE COPY OF APPEAL DATED 13-05-2024 FOR AY 2019-20 FILED BY THE PETITIONER
EXHIBIT P3(B)	TRUE COPY OF APPEAL DATED 07-06-2024 FOR AY 2020-21 FILED BY THE PETITIONER
EXHIBIT P3(C)	TRUE COPY OF APPEAL DATED 23-08-2024 FOR AY 2021-22 FILED BY THE PETITIONER
EXHIBIT P4	TRUE COPY OF THE STAY PETITION DATED 01.03.2024 FOR AY 2018-19 FILED BEFORE THE 2ND RESPONDENT
EXHIBIT P4(A)	TRUE COPY OF THE STAY PETITION DATED 10.05.2024 FOR AY 2019-20 FILED BEFORE THE 2ND RESPONDENT
EXHIBIT P4(B)	TRUE COPY OF THE STAY PETITION DATED 05.06.2024 FOR AY 2020-21 FILED BEFORE THE 2ND RESPONDENT
EXHIBIT P4(C)	TRUE COPY OF THE STAY PETITION DATED 22.08.2024 FOR AY 2021-22 FILED BEFORE THE 2ND RESPONDENT

EXHIBIT P5	**TRUE COPY OF THE NOTICE UNDER SECTION 250 DATED 03.02.2025 PERTAINING TO AY 2018-2019**
EXHIBIT P5(A)	**TRUE COPY OF THE NOTICE UNDER SECTION 250 DATED 24.10.2024 FOR AY 2019-2020**
EXHIBIT P6	**TRUE COPY OF THE NOTES ON SUBMISSION DATED 10.02.2025 FOR ASSESSMENT YEAR 2018-2019 FILED BY THE PETITIONER**
EXHIBIT P6(A)	**TRUE COPY OF THE NOTES ON SUBMISSION DATED 16.11.2024 FOR ASSESSMENT YEAR 2019-2020**
EXHIBIT P7	**TRUE COPY OF THE LETTER DATED 17.01.2025 ISSUED BY THE 1ST RESPONDENT FOR AY 2018-19**
EXHIBIT P7(A)	**TRUE COPY OF THE LETTERS DATED 17.01.2025 ISSUED BY THE 1ST RESPONDENT FOR AY 2019-20**
EXHIBIT P7(B)	**TRUE COPY OF THE LETTERS DATED 17.01.2025 ISSUED BY THE 1ST RESPONDENT FOR AY 2020-21**
EXHIBIT P7(C)	**TRUE COPY OF THE LETTERS DATED 17.01.2025 ISSUED BY THE 1ST RESPONDENT FOR AY 2021-22**
EXHIBIT P8	**TRUE COPY OF JUDGMENT DATED 22.01.2025 IN WP(C) NO.2661/2025 OF THIS HON'BLE COURT**