



2025:KER:30467

IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS
TUESDAY, THE 8TH DAY OF APRIL 2025 / 18TH CHAITHRA, 1947
WP(C) NO. 14484 OF 2025

PETITIONER:

VISMAYA ASSOCIATES
ANJANEYA APARTMENTS BUILDING,
DR. A R MENON ROAD,
VIVEKODAYAM SCHOOL JN, THRISSUR,
REPRESENTED BY ITS MANAGING PARTNER
SRI. GIRISH NAIR, PIN - 680001

BY ADVS.
K.S.HARIHARAN NAIR
G.REMADEVI
HARIMA HARIHARAN
RAJATH R NATH
DHEERAJ SASIDHARAN

RESPONDENTS:

- 1 THE ASSESSMENT UNIT
REPRESENTED BY PRINCIPAL CHIEF COMMISSIONER,
INCOME TAX DEPARTMENT, NATIONAL E-ASSESSMENT
CENTRE, MAYUR BHAWAN, CONNAUGHT LANE,
NEW DELHI, PIN - 110001
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS APPEAL CENTRE,
C-BLOCK, 4TH FLOOR, S.P.M CIVIC CENTER,
NEW DELHI, PIN - 110001

BY ADV. JOSE JOSEPH,
STANDING COUNSEL (SR.)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08.04.2025, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



2025 : KER : 30467

W.P.(C). No.14484 of 2025

-:2:-

BECHU KURIAN THOMAS, J.

W.P.(C). No.14484 of 2025

Dated this the 8th day of April, 2025

JUDGMENT

The limited relief sought for by the petitioner is for a direction to consider Exhibit-P3 stay petition filed in Exhibit-P2 appeal.

2. Aggrieved by an order of assessment for the year 2020-21, petitioner has preferred Exhibit-P2 appeal before the 2nd respondent. A stay petition has also been filed.

3. Having heard the learned counsel for the petitioner as well as the learned Senior Standing Counsel respondents, I am of the view that this writ petition can be disposed of with a direction.

Accordingly, there will be a direction to the 2nd respondent to consider and pass appropriate orders on Exhibit-P3 stay petition, as expeditiously as possible, at any rate, within a period of three months from the date of receipt of a copy of the judgment. Till then, coercive proceedings pursuant to Exhibit-P1 assessment order shall be kept in abeyance.

The writ petition is disposed of.

Sd/-

**BECHU KURIAN THOMAS
JUDGE**

jka/08.04.25.



2025:KER:30467

W.P.(C). No.14484 of 2025

-:3:-

APPENDIX OF WP(C) 14484/2025

PETITIONER'S EXHIBITS

Exhibit P1 **TRUE COPY OF ASSESSMENT ORDER DATED 17-03-2025 ISSUED BY THE 1ST RESPONDENT.**

Exhibit P2 **TRUE COPY OF APPEAL MEMORANDUM DATED 02-04-2025 FILED BY THE PETITIONER AGAINST EXT. P1.**

Exhibit P3 **TRUE COPY OF THE STAY PETITION DATED 02-04-2025 FILED BY THE PETITIONER IN EXT. P2 APPEAL.**