

IN THE HIGH COURT OF KERALA AT ERNAKULAM

WP(C).No. 32732 of 2010(N)

1. M/S.HOTEL LEELA VENTURE LTD  
... Petitioner

Vs

1. AGRICULTURAL INCOME TAX & COMMERCIAL  
... Respondent

2. THE DEPUTY COMMISSIONER(APPEALS)

3. THE INSPECTING ASST.COMMISSIONER

4. THE MANAGER,

For Petitioner :DR.K.B.MUHAMED KUTTY (SR.)

For Respondent : No Appearance

The Hon'ble MR. Justice C.K.ABDUL REHIM

Dated :01/11/2010

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C.K.ABDUL REHIM, J

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W.P(C) No.32732 of 2010-N  
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Dated this the 1st day of November, 2010.

J U D G M E N T

The petitioner is a company incorporated and an assessee under the provisions of Agricultural Income Tax Act (AIT Act). Assessments with respect to the years 2004-05 to 2008-09 were

completed against the petitioner through Ext.P2 common order.

The petitioner had filed Exts.P3 to P7 appeals against the assessments, before the second respondent. Exts.P8 to P12 are the stay petitions filed along with the appeals.

2. It is submitted that the above said appeals are ripe for hearing and the appellate authority had already posted the appeals for hearing on different dates. The present grievance of the petitioner is that without considering pendency of the appeals, demand notice has been issued as per Ext.P13 and steps for attachment of the Bank account was initiated pursuant to Ext.P1 notice.

3. Learned Government Pleader on the basis of instructions submitted that the appeals were posted before the second respondent on different dates such as 26.7.2010,

18.9.2010 and 7.10.2010. But on each occasion the petitioner had changed their counsel/representative and adjournments were sought on that ground. It was conceded that the appeals are ripe for hearing and the same can be disposed of without any further delay, provided the petitioner co-operates with disposal of the appeals.

4. Sri.K.B.Mohamedkutty, learned Senior Counsel appearing for the petitioner, submitted that there was some confusion regarding engagement of counsel/representative during the previous occasions. But he assures that the petitioner will be getting ready for hearing of the matter as and when the appeals are posted, and that the petitioner will co-operate for disposal of the appeals, at the earliest. On the basis of such assurance, the petitioner seeks direction to keep in abeyance recovery steps now initiated, till the disposal of the appeals.

5. Having considered the facts and circumstances, I am of the opinion that the writ petition can be disposed of directing the appellate authority to have disposal of the appeals on an early basis.

6. The second respondent is directed to consider and

pass orders on Exts.P3 to P7 appeals at the earliest possible, after affording an opportunity of hearing to the petitioner, at any rate within a period of one month from the date of receipt of a copy of this judgment.

7. Till such time orders are passed by the second respondent, the recovery steps now initiated pursuant to Exts.P1 and P13 notices shall be kept in abeyance.

8. It is made clear that, if there was any non-cooperation from the part of the petitioner, the second respondent will be at liberty to finalise the appeals without providing any further opportunity of hearing.

9. The petitioner will produce a copy of this judgment before the second respondent for compliance.

Sd/-  
C.K.ABDUL REHIM  
JUDGE

//True Copy//

P.A to Judge

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