



2025:KER:41321

WPC.No.20999/25

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

THURSDAY, THE 12<sup>TH</sup> DAY OF JUNE 2025 / 22ND JYAISHTA, 1947

WP(C) NO. 20999 OF 2025

PETITIONER:

M/S.SOUTH COAST SPICES EXPORTS PVT.LTD.,  
BUILDING #18/253, THEMBADATH BUILDING GROUND  
FLOOR, NEAR KSRTC GARAGE, METRO PILLAR NO 94,  
ALUVA, ERNAKULAM KERALA. REPRESENTED BY ITS  
DIRECTOR SALIM T.H, PIN - 683 106.

BY ADV.SMT.PREETHA S.NAIR

RESPONDENTS:

- 1 PRINCIPAL COMMISSIONER OF INCOME TAX,  
INCOME TAX DEPARTMENT REVENUE BUILDING,  
I.S.PRESS ROAD, KOCHI, PIN - 682 018.
- 2 ASSISTANT COMMISSIONER OF INCOME TAX,  
INCOME TAX OFFICE ,CENTRAL CIRCLE, KOLLAM,  
PIN - 691 001.
- 3 THE COMMISSIONER OF INCOME TAX (APPEALS),  
NATIONAL FACELESS APPEAL CENTRE, (NFAC),  
DELHI, PIN - 110 002.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 12.06.2025, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:



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## **JUDGMENT**

The petitioner who is aggrieved by Exts.P1 to P4 assessment orders issued under the provisions of the Income Tax Act, pertaining to the assessment years 2015-2016, 2018-2019, 2020-2021 and 2021-2022 respectively, has filed, Exts.P5 to P8 appeals, which are now pending before the 3<sup>rd</sup> respondent. Exts.P9 to P12 are the stay petitions filed along with the appeals. Ext.P13 is the demand notice issued as part of recovery proceedings.

2. Limited relief sought by the petitioner is to direct the appellate authority to dispose of the appeals as expeditiously as possible and keep the recovery proceedings in abeyance until such time.

3. After hearing the learned counsel for the petitioner and the learned standing counsel, I am of the view that, as the petitioner had already submitted stay petitions before the appellate authority, same shall be considered by the appellate authority, the 3<sup>rd</sup> respondent herein, within a time frame. Accordingly, it is ordered that Exts.P9 to P12 stay petitions shall



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be taken up by the 3<sup>rd</sup> respondent and appropriate orders thereon shall be passed after giving the petitioner an opportunity of being heard, within a period of three months from the date of receipt of a copy of this judgment.

As it is pointed out that there is a delay in filing the appeal, the appellate authority before considering the stay petitions shall also consider whether the delay is to be condoned or not, after hearing the petitioner. Till such a decision is taken on the stay petition, coercive proceedings passed on the assessment orders and Ext.P13 shall be kept in abeyance.

Sd/-

**ZIYAD RAHMAN A.A.**  
**JUDGE**

DG/12.6.25



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APPENDIX OF WP(C) 20999/2025

## PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2015-16 DATED 28-03-2023
Exhibit P2	TRUE COPY OF ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2018-19 DATED 28-03-2023
Exhibit P3	A TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2020-21 DATED 29-03-2023
Exhibit P4	A TRUE COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2021-22 DATED 29-03-2023
Exhibit P5	A TRUE COPY OF FORM35 FOR THE ASSESSMENT YEAR2015-16 DATED 06-12-2023
Exhibit P6	A TRUE COPY OF FORM35 FOR THE ASSESSMENT YEAR2018-19DATED 06-12-2023
Exhibit P7	A TRUE COPY OF FORM35 FOR THE ASSESSMENT YEAR 2020-21DATED 06-12-2023
Exhibit P8	A TRUE COPY OF FORM35 FOR THE ASSESSMENT YEAR2021-22DATED06-12-2023
Exhibit P9	A TRUE COPY OF STAY PETITION FOR THE ASSESSMENT YEAR2015-16 DATED 31-05-2025
Exhibit P10	A TRUE COPY OF STAY PETITION FOR THE ASSESSMENT YEAR 2018-19 DATED 31-05-2025
Exhibit P11	A TRUE COPY OF STAY PETITION FOR THE ASSESSMENT YEAR2020-21 DATED 31-05-2025
Exhibit P12	ATRUE COPY OF STAY PETITION FOR THE ASSESSMENT YEAR2021 -22 DATED 11-12-2023
Exhibit P13	A TRUE COPY OF THE LETTER DATED 29-05-2025 ISSUED BY THE 2ND RESPONDENT