

**IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.**

**Monday, the 3rd day of November 2025 / 12th Karthika, 1947
WP(C) NO. 39722 OF 2025**

PETITIONER:

**SREEDHANYA CONSTRUCTION COMPANY,T.C 9/875, SASTHAMANGALAM
TRIVANDRUM, SASTHAMANGALAM S.O THIRUVANANTHAPURAM REPRESENTED BY
MANAGING PARTNER, PIN - 695010**

RESPONDENT:

- 1. THE ASSISTANT COMMISSIONER OF INCOME TAX,THE ASSISTANT COMMISSIONER
OF INCOME TAX CIRCLE CENTRAL, TRIVANDRUM , PIN - 695003**
- 2. THE CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK NEW DELHI REPRESENTED
BY ITS CHAIRMAN, PIN - 110002**

Writ petition (civil) praying inter alia that in the circumstances stated in the affidavit filed along with the WP(C) the High Court be pleased to stay the operation of and all further proceedings pursuant to and/or in furtherance of exhibit p1 notice issued under section 143(2) of the act, and any consequential proceedings initiated thereunder pending disposal of the writ petition.

This petition coming on for orders upon perusing the petition and the affidavit filed in support of WP(C) and upon hearing the arguments of M/S P.G.CHANDAPILLAI ABRAHAM, ISAAC THOMAS, JOHN VITHAYATHIL Advocates for the petitioners, M/S JOSE JOSEPH, NAVANEETH.N.NATH(K/1002/2016) Advocates for the respondents, the court passed the following:

ORDER

The learned standing counsel seeks time to get instructions. Post the matter on 18.11.2025. Till such time, assessment proceedings which are the subject matter of this writ petition shall not be proceeded with.

Sd/- **ZIYAD RAHMAN A.A.** JUDGE



APPENDIX OF WP(C) 39722/2025

Exhibit P1	A TRUE COPY OF THE 143(2) NOTICE DATED 26.06.2025 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER FOR THE AY 2024-25
Exhibit P2	A TRUE COPY OF RETURN OF INCOME ACKNOWLEDGEMENT RECEIPT DATED 15 DECEMBER 2024
Exhibit P3	A TRUE COPY OF CBDT CIRCULAR NO. F. NO. 225/157/2017/ITA-II DATED 23-06-2017
Exhibit P4	A TRUE COPY OF THE ORDER DATED 29.11.2024 PRONOUNCED BY THE INCOME TAX APPELLATE TRIBUNAL, KOLKATA
Exhibit P5	A TRUE COPY OF ORDER DATED 26.09.2025 IN ITA NO. 2407/DEL/2025
Exhibit P6	A TRUE COPY OF ORDER DATED 06.05.2025 IN ITA NOS. 608 & 610/KOL/2024
Exhibit P7	A TRUE COPY OF ORDER DATED 26.03.2025 IN ITA NOS. 1244/KOL/2023
Exhibit P8	A TRUE COPY OF ORDER DATED 27.08.2025 IN ITA NOS. 1425/DEL/2024
Exhibit P9	A TRUE COPY OF ORDER DATED 19.11.2024 IN ITA NOS. 1911/KOL/2024
Exhibit P10	A TRUE COPY OF ORDER DATED 11.03.2025 IN ITA NOS. 1660/KOL/2024

