

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE SHAJI P.CHALY

&

THE HONOURABLE MRS.JUSTICE M.R.ANITHA

FRIDAY, THE 8th DAY OF MAY 2020 / 18TH VAISAKHA, 1942

W.A.No.642 OF 2020

Appellant/Petitioner:

The Mala Block Town Co-operative Bank Ltd No. R 1086,
Aloor.P.O., Thrissur District, Represented by its Secretary.

Adv.Sri.O.D.Sivadas

Respondents/Respondents:

1. The Commissioner of Income Tax (Appeals),
Ayakar Bhavan, Shaktan Nagar, Thrissur, Pin 680 001.
2. The Principal Commissioner of Income Tax,
Ayakar Bhavan, Shaktan Nagar, Thrissur, Pin 680 001.
3. The Income Tax Officer, Ward 2(3),
Shaktan Nagar, Thrissur, Pin 680 001

SRI.JOSE JOSEPH, STANDING COUNSEL'
ADV.NAVNEETH N. NATH

This writ appeal having come up for admission on 8.5.2020, the
court on the same day delivered the following:

J U D G M E N T**SHAJI P. CHALY, J**

This appeal is filed against the judgment of a learned single judge in W.P.(C) No.7475/2020 dated 11.3.2020, by which the writ petition filed by the appellant was dismissed. The issue relates to the exemption provided to the Co-operative societies under section 80P(4) of the Income Tax Act.

2. The writ petition was filed challenging the interim order passed by the Assessing Officer and later by the Principal Commissioner. Learned counsel for appellant submitted that Annexures A1 to A5 are judgments passed by this Court whereby similar situations are considered and directed the Appellate Authority to dispose of the appeal within a time frame without insisting any payment of tax. Learned Standing Counsel for Income Tax submitted that even though initially

20% of the tax assessed was directed to be remitted, later it was reviewed by the Principal Commissioner for Income Tax and directed the petitioner to remit 10% of the tax assessed. However submitted that Annexures A1 to A5 judgements are rendered in similar circumstances

3. Having heard learned counsel for petitioner and learned Standing Counsel for Income Tax Department, we are of the considered opinion that, since under similar circumstances Annexures A1 to A5 judgments are passed by this Court whereby the Appellate Authority was directed to dispose of the appeal without insisting for any payment of tax assessed, it is only appropriate that, appellant is also given the benefit of the said judgments.

4. In that view of the matter, the judgment of the learned Single Judge is set aside, and writ appeal is allowed to the extent that, the Appellate Authority is

directed to dispose of the appeal within six months from the date of receipt of a copy of this judgment, and till such time the interim order passed by the Appellate Authority directing the petitioner to pay 10% of the tax assessed, shall be kept in abeyance. However, I make it clear that, thereafter the parties will be guided by the orders passed in the appeal.

Writ appeal is disposed of accordingly.

SHAJI P. CHALY, JUDGE.

M.R.ANITHA, JUDGE.

smv