

**IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT  
THE HONOURABLE MR.JUSTICE N.NAGARESH  
TUESDAY, THE 21ST DAY OF APRIL 2020 / 1ST VAISAKHA, 1942  
WP(C) NO. 8791 OF 2020**

**Petitioner :-**

The Asthmichira Service Co-operative Bank  
Limited No. 325, Asthamichira P.O., Astamichira,  
Thrissur District, Represented by its Secretary.

By Adv. Sri. O.D. Sivadas

**Respondents:-**

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

***By***

**Standing Counsel Sri. Christopher Abraham, Income Tax**

This writ petition having come up for admission on 21.04.2020, the court on the same day delivered the following.

## **J U D G M E N T**

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***Dated this the 21<sup>st</sup> day of April, 2020***

Standing Counsel for Income Tax takes notice for respondents 1 and 2.

2. Petitioner is an income tax assessee. The assessment year in question is 2013-'14. By Ext.P1, the 2<sup>nd</sup> respondent disallowed petitioner's claim for deduction under Section 80-P of the Income Tax Act and demanded ₹36,59,360/- as tax. The petitioner filed Ext.P2 appeal contending that reasoning given in Ext.P1 is untenable. Pending the appeal, the 2<sup>nd</sup> respondent initiated coercive proceedings.

3. Heard learned counsel for the petitioner and learned Standing Counsel for Income Tax.

4. If the 2<sup>nd</sup> respondent proceeds with coercive steps pending consideration of statutory appeal, the

statutory remedy available to the petitioner will be negated and the petitioner is likely to be put to difficulties.

In the circumstances, the writ petition is disposed of directing the respondents not to proceed with coercive steps against the petitioner pending disposal of Ext.P2 appeal. Ext.P2 appeal shall be considered and disposed of by the 1<sup>st</sup> respondent within a period of six months.

**N. NAGARESH, JUDGE**

aks/21.04.2020

**Appendix**

- Exhibit P1 Copy of the assessment order dated 29.12.2016 issued by the 2<sup>nd</sup> respondent for the period 2013-14
- Exhibit P2 Copy of the appeal filed by the petitioner before the 1<sup>st</sup> respondent for the period 2013-14.