

**IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT  
THE HONOURABLE MR.JUSTICE N.NAGARESH  
FRIDAY, THE 24TH DAY OF APRIL 2020 / 4TH VAISAKHA, 1942  
WP(C) NO. 8807 OF 2020**

**Petitioner:-**

Kunnukara Service Co-operative Bank Limited No.827,  
Kunnukara P.O, Ernakulam District, Pin-683578  
represented by its Secretary .

By Adv. Sri.C. A. JOJO.

**Respondents:**

1. The Income Tax Officer, Ward-3,  
Aluva P.O, R.S Road, Pin- 683101
2. The Commissioner of Income Tax (Appeals)-II,  
Office of the Commissioner of Income Tax (Appeals),  
P Nagar, Kochi-682 036

By

Standing Counsel Sri. Christopher Abraham, Income Tax

This writ petition having come up for admission on 24.04.2020, the court on the same day passed the following:

## **JUDGMENT**

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***Dated this the 24<sup>th</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 years in question are 2011-'12, 2014-'15 and 2015-'16. By Ext.P1, the 1<sup>st</sup> respondent disallowed petitioner's claim for deduction under Section 80-P of the Income Tax Act and demanded ₹32,52,018/- as tax. By Ext.P2, the 1<sup>st</sup> respondent disallowed petitioner's claim for deduction under Section 80-P of the Income Tax Act and demanded ₹30,11,950/- as tax. By Ext.P3, the 1<sup>st</sup> respondent disallowed petitioner's claim for deduction under Section 80-P of the Income Tax Act and demanded ₹82,33,900/- as tax. The petitioner filed appeals contending that reasoning given in Exts.P1, P2 and P3 is untenable. The appeals were dismissed as per Exts.P4 to P6. The petitioner thereupon filed petitions for rectification invoking

Section 154 of the Income Tax Act. Pending the petitions for rectification of mistakes, the 1<sup>st</sup> respondent initiated coercive proceedings as per Exts.P10 to P12.

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

4. If the respondents proceed with coercive steps pending consideration of the petitions for rectification, the statutory remedy available to the petitioner under Section 154 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 Exts.P7 to P9 petitions for rectification of mistakes. Exts.P7 to P9 shall be considered and disposed of by the 2<sup>nd</sup> respondent within a period of six months.

**N. NAGARESH, JUDGE**

**Appendix**

**Petitioner's Exhibits:**

**Exhibit-P1:** A true copy of the assessment order for AY 2011-12 dated 27-12-2017 issued by the first respondent

**Exhibit P2:** A true copy of the assessment order for AY 2014-15 dated 16-12-2016 issued by the first respondent.\_\_

**Exhibit P3.** A true copy of the assessment order for AY 2015-16 dated 22-12-2017 issued by the first respondent.\_\_

**Exhibit P4.** A true copy of the appellate order for AY 2011-12 issued by the 2nd respondent dated 10.12.2019

**Exhibit P5.** A true copy of the appellate order for AY 2014-15 issued by the 2nd respondent dated 10.12.2019

**Exhibit P6:** A true copy of the appellate order for AY 2015-16 issued by the 2nd respondent dated 10.12.2019

**Exhibit P7:** A true copy of the petition for Rectification of Mistake before the 2nd respondent dated 02.03.2020 for AY 2011-12

**Exhibit P8:** A true copy of the petition for Rectification of Mistake before the 2nd respondent dated 02.03.2020 for AY 2014-15

**Exhibit P9:** A true copy of the petition for Rectification of Mistake before the 2nd respondent dated 02.03.2020 for AY 2015-16

**Exhibit P10:**A true copy of the letter of demand issued by the 1st respondent dated 11.03.2020 for AY 2011-12

**Exhibit P11:** A true copy of the letter of demand issued by the 1st respondent dated 11.03.2020 for AY 2014-15

**Exhibit P12:** A true copy of the letter of demand issued by the 1st respondent dated 11.03.2020 for AY 2015-16

**Exhibit P13:** A true copy of the Judgment in WP(C) No.4115 of 2020 dated 13.02.2020

**Exhibit P14:** A true copy of the Judgment in WP(C) No.601 of 2020 dated 22.01.2020