

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 28TH DAY OF APRIL, 2020 /8TH VAISAKHA, 1942

W.P. (C) .No.8814 OF 2020

PETITIONERS:-

1. THE ARIYALLUR SERVICE CO-OPERATIVE BANK LIMITED NO.F 7730
ARIYALLUR PO, MALAPPURAM DISTRICT
REPRESENTED BY ITS SECRETARY.

BY ADVOCATE SRI O.D.SIVADAS

RESPONDENTS:-

1. THE COMMISSIONER OF INCOME TAX (APPEALS)
AYAKAR BHAVAN, KOZHIKODE - 673 001.
2. THE INCOME TAX OFFICER, WARD 3,
TIRUR, MALAPPURAM DISTRICT, PIN 676 001

BY SRI.JOSE JOSEPH, SC

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 28/04/2020,
THE COURT ON THE SAME DAY PASSED THE FOLLOWING:-

JUDGMENT

I have heard the counsel for the petitioner through video conferencing. I have also heard the standing counsel for income tax who has taken notice on behalf of respondents. In the nature of the facts and circumstances of the case, I deem it fit that this writ petition be disposed of.

2. Petitioner is an income tax assessee and the issue relates to the assessment year 2016-17. By Ext.P1, the 1st respondent disallowed petitioner's claim for deduction under Section 80P of the Income Tax Act and demanded an amount of Rs.40,10,598/- as tax.

3. Challenging the said assessment, petitioner preferred Ext.P2 appeal. However, the same was dismissed by Ext.P3. Thereafter, petitioner filed Ext.P4 rectification under Section 154 of the Income Tax Act and the same is pending. It is submitted that in the meantime the disputed tax is attempted to be recovered.

4. I find force in the contention of the counsel for the petitioner that if the respondents proceed with coercive steps pending consideration of Ext.P4, the same will be rendered redundant and petitioner will be put to severe

difficulties.

In such circumstances, I dispose of the writ petition by directing the first respondent to consider Ext.P4 rectification petition within a period of six months. Till Ext.P4 rectification petition is disposed of, the tax purported to be due shall not be recovered and all coercive steps shall be kept in abeyance till such disposal.

**BECHU KURIAN THOMAS,
JUDGE**

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APPENDIX

EXT.P1:-COPY OF ASSESSMENT ORDER DT.28.12.2018 ISSUED BY THE
2ND RESPONDENT FOR THE PERIOD 2016-17

EXT.P2: COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE
1ST RESPONDENT FOR THEPERIOD 2016-17 DT.12.1.2020.

EXT.P3: COPY OF ORDER DT.25.2.2020 ISSUED BY THE 1ST
RESPONDENT.

EXT.P4: COPY OF RECTIFICATION APPLICATION FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT DT.16.3.2020.