

**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. 8876 OF 2020**

**Petitioner:-**

The Pathanapuram Primary Co-operative Agricultural & Rural Development Bank Ltd No.Q 995, Represented by its Secretary, Pathanapuram, Kollam District-Pin-689 695.

**By Advs.**

**Sri. T.R.Harikumar  
Sri. Arjun Raghavan**

**Respondents:-**

1. The Income Tax Officer, Ward-2, Office of the Income Tax Officer, Aayakar Bhavan, Karbala Junction, Kollam-Pin-691 001.
2. The Commissioner of Income Tax (Appeals) Aayakar Bhavan, Kowdiar, Thiruvananthapuram-Pin-695 003.

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 year in question is 2017-'18. 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 ₹1,52,72,027/- as tax. The petitioner filed Ext.P3 appeal contending that reasoning given in Ext.P1 is untenable. Pending the appeal, the 1<sup>st</sup> respondent initiated coercive proceedings.

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 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.P3 appeal. Ext.P3 appeal shall be considered and disposed of by the 2<sup>nd</sup> respondent within a period of six months, without insisting on payment of 20% of the demanded tax.

**N. NAGARESH, JUDGE**

aks/24.04.2020

**Appendix**

**Petitioner's Exhibits:**

- Exhibit-P1** A true copy of the assessment order for the year 2017-2018 dated 06-12-2019.
- Exhibit-P2** A true copy of the notice issued under Section 156 of the Income Tax Act dated 06-12-2019.
- Exhibit-P3** A true copy of the online appeal dated 26-12-2019, filed against Ext-P1 assessment order, before the 2<sup>nd</sup> respondent.
- Exhibit-P4** A true copy of the stay petition filed by the petitioner in Ext-P3 appeal dated 13-03-2020.
- Exhibit-P5** A true copy of the judgment dated 19-07-2019 in W.A No.1639 of 2019.
- Exhibit-P6** A true copy of the judgment dated 17-02-2020 in WP(C) No.4433 of 2020.