

IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

FRIDAY, THE 08<sup>TH</sup> DAY OF MAY, 2020/18TH VAISAKHA, 1942

W.P(C) NO.9768 OF 2020

PETITIONER ::

THE KANJIKODE SERVICE  
CO-OPERATIVE BANK LTD. NO.F1199,  
KANJIKODE P.O., KANJIKODE,  
PALAKKAD - 678 621, REPRESENTED BY ITS  
SECRETARY, GURU RAJALINGAM.

BY ADVS. SRI. HARISANKAR V. MENON  
SMT. MEERA V.MENON  
SMT.KRISHNA K.

RESPONDENTS:

1. THE INCOME TAX OFFICER,  
WARD 1 & TPS, AYAKAR BHAVAN,  
PALAKKAD - 678 014.
2. THE COMMISSIONER OF INCOME TAX (APPEALS),  
THRISSUR - 680 021.
3. THE INCOME TAX APPELLATE TRIBUNAL,  
KENDRIYA BHAVAN,  
KAKKANADU, KOCHI - 682 030, REPRESENTED BY ITS  
REGISTRAR.

R1-3 BY SRI.K.P.HARISH GOVERNMENT PLEADER

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON  
08.05.2020, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

FRIDAY, THE 08<sup>TH</sup> DAY OF MAY, 2020/18TH VAISAKHA, 1942

W.P(C) NO.9770 OF 2020

PETITIONER ::

THE KANJIKODE SERVICE  
CO-OPERATIVE BANK LTD. NO.F1199,  
KANJIKODE P.O., KANJIKODE,  
PALAKKAD - 678 621, REPRESENTED BY ITS  
SECRETARY, GURU RAJALINGAM.

BY ADVS. SRI. HARISANKAR V. MENON  
SMT. MEERA V.MENON  
SMT.KRISHNA K.

RESPONDENTS ::

1. THE INCOME TAX OFFICER,  
WARD 1 & TPS, AYAKAR BHAVAN,  
PALAKKAD - 678 014.
2. THE COMMISSIONER OF INCOME TAX (APPEALS),  
THRISSUR - 680 021.
3. THE INCOME TAX APPELLATE TRIBUNAL,  
KENDRIYA BHAVAN,  
KAKKANADU, KOCHI - 682 030,  
REPRESENTED BY ITS REGISTRAR.

R1-3 BY SMT.VINITHA. B. GOVERNMENT PLEADER

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON  
08.05.2020, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

FRIDAY, THE 08<sup>TH</sup> DAY OF MAY, 2020/18TH VAISAKHA, 1942

W.P(C) NO.9774 OF 2020

PETITIONER ::

THE PERUVEMBA SERVICE CO-OPERATIVE BANK LTD.,  
P-1648, PERUVEMBA P.O.,  
PALAKKAD - 678 531, REPRESENTED BY ITS  
SECRETARY, VIPINRAJ.U.,  
AGED 26, S/O. MALLIKA.

BY ADVS. SRI. HARISANKAR V. MENON  
SMT. MEERA V.MENON  
SMT.KRISHNA K.

RESPONDENTS:

1. THE INCOME TAX OFFICER,  
WARD 2, AYAKAR BHAVAN,  
PALAKKAD - 678 014.
2. THE COMMISSIONER OF INCOME TAX (APPEALS),  
THRISSUR - 680 021.
3. THE INCOME TAX APPELLATE TRIBUNAL,  
AYAKAR BHAVAN,  
KAKKANADU, KOCHI - 682 030, REPRESENTED BY ITS  
REGISTRAR.

R1-3 BY SRI. SRI.K.P.HARISH GOVERNMENT PLEADER

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON  
08.05.2020, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

FRIDAY, THE 08<sup>TH</sup> DAY OF MAY, 2020/18TH VAISAKHA, 1942

W.P(C) NO.9799 OF 2020

PETITIONER ::

THE THADUKKASSERY SERVICE  
CO-OPERATIVE BANK LTD. NO. F 534,  
KERALASSERY P.O, KONGAD,  
PALAKKAD - 678 641, REPRESENTED BY ITS  
SECRETARY, VIJAYAKUMARI M.P.,  
AGED 51, D/O. NARAYANAN NAIR.

BY ADVS. SRI. HARISANKAR V. MENON  
SMT. MEERA V.MENON  
SMT.KRISHNA K

RESPONDENTS:

1. THE INCOME TAX OFFICER,  
WARD 2, AYAKAR BHAVAN,  
PALAKKAD - 678 014.
2. THE COMMISSIONER OF INCOME TAX (APPEALS),  
THRISSUR - 680 021.
3. THE INCOME TAX APPELLATE TRIBUNAL,  
AYAKAR BHAVAN,  
KAKKANADU, KOCHI - 682 030,  
REPRESENTED BY ITS REGISTRAR.

R1-3 BY SMT.VINITHA.B. GOVERNMENT PLEADER

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON  
08.05.2020, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

## **JUDGMENT**

These writ petitions have been filed praying *inter-alia* for a direction to the 3rd respondent Tribunal to consider and pass orders on separate applications for stay (in all these writ petitions, the document marked as Ext.P4 is the application for stay). In W.P.(C). No.9768/20, the assessment year question is AY 2016-17, in W.P.(C). Nos. 9770/20 and 9774/20, the assessment year in question is 2017-18, in W.P.(C). No. 9799/20, the assessment year in question is 2016/17.

2. In all these cases, the petitioners claimed the benefit of Section 80P of the Income Tax Act. This claim was rejected by the Assessing Officer as well as by the Commissioner (Appeals). In all these cases, Ext.P1 is the order of assessment and Ext.P2 is the order of the Commissioner Income Tax (Appeals), rejecting the appeals filed by the petitioners. Challenging Ext.P2 appellate order. The petitioners have filed separate appeals marked as

Ext.P3 in each of these writ petitions together with stay petitions, which are marked as Ext.P4 in each of these writ petitions.

3. The petitioners place reliance on the judgment of a Division Bench of this Court, which is produced as Ext.P5 along with W.P.(C). No.9768/20. The Division Bench has in similar circumstances, directed the Appellate Tribunal to consider and pass orders on the stay petitions within a period of four months from the date of receipt of a copy of the judgment and any proceedings initiated for recovery of amounts due from the petitioners were directed to kept in abeyance till orders are passed on the stay petitions and communicated to the petitioners.

4. In the light of the above, these writ petitions are disposed of directing the 3rd respondent, the Income Tax Appellate Tribunal, Kochi Bench, to consider and pass orders on the stay petitions marked as Ext.P4 in each of these writ petitions, within a period of four months from the date of receipt of a copy of this judgment. Till orders are so

passed and communicated to the petitioners, steps (if any) initiated by the Income Tax Department for recovery of amounts due under the assessment orders, shall be kept in abeyance.

With these observations and directions, these writ petitions are disposed of.

**GOPINATH.P  
JUDGE**

APPENDIX

PETITIONERS EXTS;

EXT. P1. COPY OF ASSESSMENT ORDER ISSUED BY THE 1<sup>ST</sup> RESPONDENT FOR THE YEAR 2016-17 DATED 27-12-2018.

EXT. P2. COPY OF APPELLATE ORDER ISSUED BY THE 2<sup>ND</sup> RESPONDENT FOR THE YEAR 2016-17 DATED 03-03-2020.

EXT. P3. COPY OF THE APPEAL FILED BEFORE THE 3<sup>RD</sup> RESPONDENT DATED 19-03-2020.

EXT. P4. COPY OF PETITION FOR STAY FILED BEFORE THE 3<sup>RD</sup> RESPONDENT DATED 19-03-2020.

EXT. P5. COPY OF JUDGMENT IN W.P.(C)-TMP - 36/2020 OF THE HON'BLE HIGH COURT OF KERALA DATED 11-04-2020.



APPENDIX

PETITIONERS EXTS:

EXT. P1. COPY OF ASSESSMENT ORDER ISSUED BY THE 1<sup>ST</sup> RESPONDENT FOR THE YEAR 2017-18 DATED 24-12-2019.

EXT. P2. COPY OF APPELLATE ORDER ISSUED BY THE 2<sup>ND</sup> RESPONDENT FOR THE YEAR 2017-18 DATED 03-03-2020.

EXT. P3. COPY OF THE APPEAL FILED BEFORE THE 3<sup>RD</sup> RESPONDENT DATED 19-03-2020.

EXT. P4. COPY OF PETITION FOR STAY FILED BEFORE THE 3<sup>RD</sup> RESPONDENT DATED 19-03-2020.

EXT. P5. COPY OF JUDGMENT IN W.P.(C)-TMP - 36/2020 OF THE HON'BLE HIGH COURT OF KERALA DATED 11-04-2020.

APPENDIX

PETITIONERS EXTS:

EXT. P1. COPY OF ASSESSMENT ORDER ISSUED BY THE 1<sup>ST</sup>  
RESPONDENT FOR THE YEAR 2017-18 DATED 26-12-2019.

EXT. P2. COPY OF APPELLATE ORDER ISSUED BY THE 2<sup>ND</sup>  
RESPONDENT FOR THE YEAR 2017-18 DATED 03-03-2020.

EXT. P3. COPY OF THE APPEAL FILED BEFORE THE 2<sup>ND</sup> RESPONDENT  
DATED 18-03-2020.

EXT. P4. COPY OF PETITION FOR STAY FILED BEFORE THE 2<sup>ND</sup>  
RESPONDENT DATED 18-03-2020.

APPENDIX

PETITIONERS EXTS.

EXT. P1. COPY OF ASSESSMENT ORDER ISSUED BY THE 1<sup>ST</sup>  
RESPONDENT FOR THE YEAR 2016-17 DATED 24-12-2018.

EXT. P2. COPY OF APPELLATE ORDER ISSUED BY THE 2<sup>ND</sup>  
RESPONDENT FOR THE YEAR 2016-17 DATED 03-03-2020.

EXT. P3. COPY OF THE APPEAL FILED BEFORE THE 2<sup>ND</sup> RESPONDENT  
DATED 18-03-2020.

EXT. P4. COPY OF PETITION FOR STAY FILED BEFORE THE 2<sup>ND</sup>  
RESPONDENT DATED 18-03-2020.