

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.9781 OF 2020

PETITIONER:

THE KODAKARA FARMERS SERVICE  
CO-OPERATIVE BANK LTD. NO. R761,  
KODAKARA, THRISSUR - 680 684,  
REPRESENTED BY ITS MANAGING DIRECTOR,  
V. D. BIJU, AGED 46, S/O. DEVASSYKUTTY.

BY ADVS.

SRI.ARIKKAT VIJAYAN MENON  
SRI.HARISANKAR V MENON  
SMT.MEERA V MENON  
SMT.KRISHNA K

RESPONDENTS:

1. THE INCOME TAX OFFICER,  
WARD 2(5), AAYAKAR BHAVAN,  
THRISSUR - 680 001.
2. THE COMMISSIONER OF INCOME TAX (APPEALS),  
SAKTHAN NAGAR, THRISSUR - 680 021.

BY STANDING COUNSEL SRI.CHRISTOPHER ABRAHAM

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

## **JUDGMENT**

The petitioner suffered an order of assessment rejecting its claim for benefit of Section 80 P of the Income Tax Act, on 15.12.2017. It has preferred Ext.P2 appeal together with Ext.P3 application for condonation of one day's delay in filing the appeal before the first appellate authority. The petitioner apprehends recovery proceedings pending consideration of the application for stay. The learned counsel for the petitioner submits that in the similar circumstances, this Court has directed the appellate authority to dispose of the appeal without insisting for any deposit.

3. My attention is drawn to the orders produced as Exts.P5(a) and P5(b). Having considered the matter, I am of the opinion that this writ petition can also be disposed of directing the second respondent to consider and pass orders on Ext.P2 appeal without insisting for any deposit as a condition for grant of stay. The second respondent shall

consider and pass orders on Ext.P2 (after condoning the delay of one day in preferring the appeal) within a period of six months from the date of receipt of a copy of this judgment.

The writ petition is disposed of.

**GOPINATH P.  
JUDGE**

ncd

**APPENDIX**

**PETITIONER'S EXTS:**

**EXT. P1.** COPY OF ASSESSMENT ORDER ISSUED BY THE 1<sup>ST</sup> RESPONDENT FOR THE YEAR 2010-11 DATED 15-12-2017.

**EXT. P2.** COPY OF THE APPEAL FILED BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 22-01-2018.

**EXT. P3.** COPY OF PETITION FOR CONDONATION OF DELAY FILED BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 21-01-2018.

**EXT. P4.** COPY OF PETITION FOR STAY FILED BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 21-01-2018.

**EXT. P5.** COPY OF JUDGMENT OF THIS HON'BLE COURT IN W.P. (C) NO. 9162/2020 DATED 23-03-2020.

**EXT. P5(A).** COPY OF JUDGMENT OF THIS HON'BLE COURT IN W.P. (C) NO.3525/2020 DATED 10-02-2020.

**EXT. P5(B).** COPY OF JUDGMENT OF THIS HON'BLE COURT IN W.P. (C) NO.5027/2020 DATED 25-02-2020.