

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

FRIDAY, THE 15TH DAY OF MAY, 2020/25TH VAISAKHA, 1942

W.P(C) NO.9960 OF 2020

PETITIONER ::

THE NAGALASSERY SERVICE
CO-OPERATIVE BANK LTD. ,
KOOTTANAD POST, KOOTTANAD,
PATTAMBI,
PALAKKAD - 679 533, REPRESENTED BY ITS
SECRETARY, KRISHNAKUMAR N. ,
AGED 38, S/O. NARAYANAN NAIR.

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

RESPONDENTS ::

1. THE INCOME TAX OFFICER,
WARD 3, 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.K.P.HARISH, GOVERNMENT PLEADER

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 15.05.2020,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner claimed the benefit of Section 80(P) for allowing deduction for assessment years 2020-11, 2016-17 and 2017-18. The claim under 80(P) was rejected by the Assessing Officer. It is stated that the petitioner has filed Exts.P3, P6 and P9 appeals before the First Appellate Authority. In similar matters, this court has directed the Appellate Authority to hear and dispose of the appeal without imposing a condition for the deposit of any amount.

In that view of the matter, this writ petition is disposed of directing the Commissioner Income Tax (Appeals) before whom Exts.P3, P6 and P9 are pending to consider and pass orders on those appeals.

The appeals shall be disposed of within a period of six months from the date of receipt of copy

of this judgment. Recovery of any amount pursuant to the Assessment Orders in question shall be deferred till the Ext.P3, P6 and P9 appeals are finally heard and disposed of.

**GOPINATH P
JUDGE**

SMA

APPENDIX

PETITIONERS EXTS.

EXT. P1. COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2015-16 DATED 20-11-2017.

EXT. P2. COPY OF APPELLATE ORDER ISSUED BY THE 2ND RESPONDENT FOR THE YEAR 2015-16 DATED 03-03-2020.

EXT. P3. COPY OF THE APPEAL FILED BEFORE THE 3RD RESPONDENT DATED 05-05-2020.

EXT. P4. COPY OF PETITION FOR STAY FILED BEFORE THE 3RD RESPONDENT DATED 05-05-2020.

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