

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) TMP NO.171 OF 2020

PETITIONER:-

THE PALLICKAL FARMERS SERVICE CO-OPERATIVE BANK LTD.
NO.T230,
REPRESENTED BY MANAGING DIRECTOR,
PALLICKAL, KILIMANOOR P.O,
THIRUVANANTHAPURAM DISTRICT-695004.

BY ADV.SRI.T.R.HARIKUMAR
SRI.ARJUN RAGHAVAN

RESPONDENTS:-

1. THE INCOME TAX OFFICER,
WARD-2 (5), OFFICE OF THE INCOME TAX OFFICER,
AAYAKAR BHAVAN, KOWDIAR P.O,
THIRUVANANTHAPURAM DISTRICT-695 003.
2. THE COMMISSIONER OF INCOME TAX (APPEALS)
AAYAKAR BHAVAN, KOWDIAR,
THIRUVANANTHAPURAM-695 003.
3. THE KERALA STATE CO-OPERATIVE BANK
(FORMERLY KNOWN AS THIRUVANANTHAPURAM DISTRICT
CO-OPERATIVE BANK) ,
THIRUVANANTHAPURAM DISTRICT OFFICE, EAST FORT,
THIRUVANANTHAPURAM-PIN-695 001,
REPRESENTED BY ITS GENERAL MANAGER-IN-CHARGE.

SRI.JOSE JOSEPH, SC

SRI.T.S.SYAMPRESANTH, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) TMP HAVING COME UP FOR ADMISSION ON
28.4.2020, THE COURT ON THE SAME DAY DELIVERED 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 1 and 2. In the nature of the facts and circumstances of the case, this writ petition can be disposed of.

2. Petitioner is an income tax assessee and the issue relates to the assessment year 2017-18. By Ext. P1, the respondent disallowed petitioner's claim for deduction under Section 80P of the Income Tax Act and demanded an amount of Rs.61,96,782/- as tax.

3. Challenging the said assessment, petitioner has preferred Ext. P3 appeal contending that the reason for disallowing petitioner's claim for deduction under section 80P is not tenable. While the appeal is pending, the respondent is taking steps to initiate recovery proceedings to recover the tax allegedly due.

4. I find force in the contention of the counsel for the petitioner that if the respondents proceed with coercive steps pending consideration of the statutory appeal, 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 respondents not to proceed with any coercive steps against the petitioner pending

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disposal of Ext.P3 appeal. I also direct the 2nd respondent to consider and dispose of Ext. P3 appeal within a period of 6 months without insisting upon payment of 10% of the tax demanded.

**BECHU KURIAN THOMAS,
JUDGE**

cs1

APPENDIX

PETITIONER'S/S' EXHIBITS:

EXT.P1:- A TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2017-2018 DATED 19-12-2019.

EXT.P2:- A TRUE COPY OF THE NOTICE ISSUED UNDER SECTION 156 OF THE INCOME TAX ACT DATED 19-12-2019.

EXT.P3:- A TRUE COPY OF THE ONLINE APPEAL DATED 12-01-2020, FILED AGAINST EXT-P1 ASSESSMENT ORDER, BEFORE THE 2ND RESPONDENT.

EXT.P4:- A TRUE COPY OF THE STAY PETITION FILED BY THE PETITIONER IN EXT-P3 APPEAL DATED 16-03-2020.

EXT.P5:- A TRUE COPY OF THE JUDGMENT DATED 19-07-2019 IN W.A NO.1639 OF 2019.

EXT.P6:- A TRUE COPY OF THE JUDGMENT DATED 17-02-2020 IN WP(C) NO.4433 OF 2020.

RESPONDENT'S/S' EXHIBITS:

NIL

/TRUE COPY/

VPS

PS TO JUDGE