

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.187 OF 2020

PETITIONER:

THE MANGALAM SERVICE CO-OPERATIVE BANK  
LIMITED NO. 9701, MANGALAM.P.O.,  
MALAPPURAM DISTRICT. - 676 561  
REPRESENTED BY ITS SECRETARY.

BY ADV.O.D.SIVADAS

NAME AND ADDRESS OF THE RESPONDENTS:

1. THE COMMISSIONER OF INCOME TAX (APPEALS),  
AYAKAR BHAVAN, KOZHIKODE, PIN - 673 001
2. THE INCOME TAX OFFICER, WARD 1 & TPS, TIRUR,  
MALAPPURAM DISTRICT , PIN - 676 001

BY SRI.JOSE JOSEPH, SC.

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON  
28.04.2020, 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. 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 2014-15. By Ext. P1, the 1<sup>st</sup> respondent disallowed petitioner's claim for deduction under Section 80P of the Income Tax Act and demanded an amount of Rs.11,03,640/- as tax.

3. Challenging the said assessment, petitioner referred Ext. P2 appeal which was dismissed by Ext.P3. A rectification petition under Section 154 of Income Tax Act has been filed as Ext.P4 which is pending. In the meantime, Ext.P5 has been issued seeking 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 petition under Section 154, the same will be rendered redundant and petitioner will be put to severe difficulties.

In such circumstances, I direct the first respondent to consider and dispose of Ext.P4 rectification petition filed by the petitioner within a period of 6 months and

until then Ext.P5 shall be kept in abeyance.

**BECHU KURIAN THOMAS,  
JUDGE**

cs1

APPENDIX

PETITIONER'S EXHIBITS :

EXT. P1 : COPY OF THE ASSESSMENT ORDER DATED 29.12.2016 ISSUED  
BY THE 2ND RESPONDENT FOR THE PERIOD 2014-15.

EXT. P2 : COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 1ST  
RESPONDENT FOR THE PERIOD 2014-15 DATED 19.01.2017

EXT. P3 : COPY OF THE ORDER DATED 22.02.2020 ISSUED BY THE 1ST  
RESPONDENT.

EXT. P4 : COPY OF THE PETITION DATED 3.03.2020 FILED BEFORE THE 1ST  
RESPONDENT.

EXT. P5 : COPY OF THE OF THE ORDER DATED 16.03.2020 ISSUED BY THE  
2ND RESPONDENT FOR THE PERIOD 2014-15.

RESPONDENTS' EXHIBITS : NIL

// TRUE COPY//

P..S. TO JUDGE