

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS

THURSDAY, THE 30TH DAY OF APRIL, 2020/10TH VAISAKHA, 1942

W.P(C) TMP NO.234 OF 2020

PETITIONER

M/S. PARAVUR WEST CO-OP. BANK LTD.
NO. R-130, P.O NORTH PARUR,
ERNAKULAM - 683 513
REPRESENTED BY ITS SECRETARY,
SMT. TESSY K.P

BY ADVS SRI. V.P NARAYAN,
SMT. NISHA JOHN,
SMT. DIVYA RAVINDRAN AND
SRI.BASKARAKRISHNAN .R

RESPONDENTS

1. THE INCOME TAX OFFICER,
WARD - 3, TPS, KAP COMMERCIAL COMPLEX
O/O ADDITIONAL COMMISSIONER OF INCOME TAX
ALUVA RANGE, R.S. ROAD,
ALUVA - 683 101
2. THE COMMISSIONER OF INCOME TAX (APPEALS),
28/243, "POORNIMA",
NEAR MANORAMA JUNCTION,
PANAMPILLYNAGAR, KOCHI - 682 036

R1-2 BY SRI. JOSE JOSEPH, SC

THIS WRIT PETITION (CIVIL) TMP HAVING COME UP FOR
ADMISSION ON 30.04.2020, 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 learned Standing Counsel for Income Tax who has taken notice on behalf of respondents. In the facts and circumstances of the case, I deem it fit that this writ petition be disposed of.

2. Petitioner is an income tax assessee and the issue relates to the assessment year 2017-2018. By Ext.P1, the 1st respondent disallowed petitioner's claim for deduction under Section 80P of the Income Tax Act and demanded an amount of Rs.92,82,626/- as tax and interest.

3. Challenging the said assessment, petitioner has preferred Ext.P2 appeal with a delay of 22 days, contending that the reason for disallowing petitioner's claim for deduction under Section 80P is not tenable. While the appeal and the delay petition are pending consideration, respondents are

initiating 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 coercive steps against the petitioner pending disposal of Ext.P2 appeal and delay petition. I also direct the 2nd respondent to consider and dispose of Ext.P2 appeal and delay petition within a period of 6 months without insisting on payment of the tax demanded.

**BECHU KURIAN THOMAS
JUDGE**

APPENDIX

EXHIBIT-P1 - TRUE COPY OF ASSESSMENT ORDER DATED 31.12.2019
FOR AY-2017-18 ALONG WITH DEMAND NOTICE PASSED BY
THE 1ST RESPONDENT.

EXHIBIT-P2- TRUE COPY OF THE MEMORANDUM OF APPEAL DATED
21.02.2020 FILED BY THE PETITIONER BEFORE THE 2ND
RESPONDENT FOR AY-2017-18.

EXHIBIT-P3 - TRUE COPY OF THE STAY PETITION DATED 18.03.2020
FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
FOR AY-2017-18

EXHIBIT-P4 - TRUE COPY OF THE DELAY PETITION DATED 21.02.2020
ALONG WITH THE AFFIDAVIT, DATED FILED BY THE
PETITIONER BEFORE THE 2ND RESPONDENT FOR AY-2017-18.