

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 5TH DAY OF MAY, 2020/15TH VAISAKHA, 1942

W.P(C) TMP. NO.286 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.HARISANKAR. V. MENON  
MEERA. V. MENON  
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 SRI.JOSE JOSEPH, SC

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 05.05.2020,  
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 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 2016-17. 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.17,73,405/- as tax.

3. Challenging the said assessment, petitioner has preferred Ext.P2 appeal contending that the reason for disallowing petitioner's claim for deduction under section 80P is not tenable. While the appeal is pending, the respondents have initiated 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.

5. In such circumstances, I dispose of the writ petition by directing the respondents not to proceed with any coercive steps against the petitioner pending disposal of Ext.P2 appeal. I also direct the 2<sup>nd</sup> respondent to consider and dispose of Ext. P2 appeal within a period of 6 months without insisting on payment of 10% of the tax demanded.

**BECHU KURIAN THOMAS  
JUDGE**

vps

APPENDIX

PETITIONER'S EXHIBITS :

- EXT.P1 : COPY OF ASSESSMENT ORDER ISSUED BY THE 1<sup>ST</sup> RESPONDENT FOR THE YEAR 2016-17 DATED 18-12-2018.
- EXT.P2 : COPY OF THE APPEAL FILED BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 29-01-2019.
- EXT.P3 : COPY OF PETITION FOR CONDONATION OF DELAY FILED BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 29-01-2019.
- EXT.P4 : COPY OF JUDGMENT OF THIS HON'BLE COURT IN W.P. (C) .NO.9162/2020 DATED 23-03-2020.
- EXT.P4 (A) : COPY OF JUDGMENT OF THIS HON'BLE COURT IN W.P. (C) NO.3525/2020 DATED 10-02-2020.
- EXT.P4 (B) : COPY OF JUDGMENT OF THIS HON'BLE COURT IN W.P. (C) NO.5027/2020 DATED 25-02-2020.

RESPONDENTS' EXHIBITS : NIL

// TRUE COPY//

P..S. TO JUDGE