

IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH.P.

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

W.P(C) NO.9962 OF 2020

PETITIONER

OLLUKKARA SERVICE CO-OPERATIVE BANK LIMITED,  
NO.544, REPRESENTED BY ITS SECRETARY,  
MANNUTHY P.O, THRISSUR DISTRICT,  
KERALA, PIN-680561

By Adv. Sri.C. A. JOJO.

RESPONDENTS

1. THE INCOME TAX OFFICER, WARD2 (3),  
AYAKAR BHAVAN, SAKTHAN STAND, THRISSUR-68001
2. THE COMMISSIONER,  
AYAKAR BHAVAN, SAKTHAN STAND, THRISSUR-68001

R1-2 BY SRI.JOSE JOSEPH

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

Dated this the 15<sup>th</sup> day of May, 2020

**JUDGMENT**

The petitioner claimed the benefit of Section 80P of the Income Tax Act. This claim was rejected by the Assessing Officer. Petitioner has preferred appeals before the Commissioner of Income Tax (Appeals), Thrissur, separately for each of the Assessment years in question. These appeals are produced as Exts.P3, P6 and P9. It is not disputed that other writ petitions (in identical situation) have been disposed of directing the Appellate Authority to consider and dispose of the appeals further directing that recovery proceedings shall be kept in abeyance pending such consideration.

2. In the light of the above, this Writ Petition is disposed of directing the Commissioner of Income Tax (Appeals), Thrissur to consider and pass orders on Exts.P3, P6 and P9 in this writ petition, within a period of four months from the date of receipt of a copy of this judgment. Till orders are so passed and communicated to the petitioner, steps (if any) initiated by the

Income Tax Department for recovery of amounts due under the assessment orders in question, shall be kept in abeyance.

With these directions, this Writ petition is disposed of.

**GOPINATH.P., JUDGE.**

acd

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT-P1: A TRUE COPY OF THE ASSESSMENT ORDER AY 2010-11 DATED 11.12.2017 ISSUED BY THE FIRST RESPONDENT.

EXHIBIT P2: A TRUE COPY OF THE DEMAND NOTICE U/S 156 DATED 11.12.2017 ISSUED BY THE FIRST RESPONDENT

EXHIBIT P3 A TRUE COPY OF THE APPEAL FOR AY 2010-11 BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 05.01.2018

EXHIBIT-P4: A TRUE COPY OF THE ASSESSMENT ORDER FOR AY 2016-17 DATED 28.12.2018 BY THE 1<sup>ST</sup> RESPONDENT

EXHIBIT P5. A TRUE COPY OF THE DEMAND NOTICE FOR U/S 156 DATED 28.12.2018 ISSUED BY THE FIRST RESPONDENT

EXHIBIT P6: A TRUE COPY OF THE APPEAL FOR AY 2016-17 BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 18.01.2019

EXHIBIT P7. A TRUE COPY OF THE ASSESSMENT ORDER FOR AY 2017-18 DATED 24.12.2019 ISSUED BY THE FIRST RESPONDENT

EXHIBIT P8: A TRUE COPY OF THE DEMAND NOTICE U/S 156 DATED 24.12.2019 ISSUED BY THE FIRST RESPONDENT

EXHIBIT P9: A TRUE COPY OF THE APPEAL FOR AY 2017-18 BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 17.01.2020

