IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRAN

TUESDAY, THE 30TH DAY OF DECEMBER 2014/9TH POUSHA, 1936

WP(C).No. 35432 of 2014 (D)

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PETITIONER:

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KADALUNDI SERVICE CO-OPERATIVE BANK LIMITED NO F 1500
KADALUNDI POST, KADALUNDI
REPRESENTED BY ITS SECRETARY IN CHARGE

BY ADV. SRI.O.D.SIVADAS

RESPONDENTS:

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1. THE COMMISSIONER OF INCOME TAX(APPEALS)-1,
   AYAKAR BHAVAN, KOZHIKODE 673 001

2. THE INCOME TAX OFFICER,WARD 2(3),KOZHIKODE 673 001

R BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30-12-2014, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 35432 of 2014 (D)
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## APPENDIX

PETITIONER'S EXHIBITS
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|---|---|
| EXHIBIT P1 | TRUE COPY OF ASSESSMENT ORDER FOR THE PERIOD 2008-09 DATED 28/02/2014 |
| EXHIBIT P2 | TRUE COPY OF ASSESSMENT ORDER FOR THE PERIOD 2009-10 DATED 24/10/2014 |
| EXHIBIT P3 | TRUE COPY OF ASSESSMENT ORDER FOR THE PERIOD 2011-12 DATED 13/03/2014 |
| EXHIBIT P4 | TRUE COPY OF THE APPEAL AGAINST THE ASSESSMENT ORDER FOR THE PERIOD 2008-09 |
| EXHIBIT P5 | TRUE COPY OF THE APPEAL AGAINST THE ASSESSMENT ORDER FOR THE PERIOD 2009-10 |
| EXHIBIT P6 | TRUE COPY OF THE APPEAL AGAINST THE ASSESSMENT ORDER FOR THE PERIOD 2011-12 |
| EXHIBIT P7 | TRUE COPY OF THE NOTICE DATED 12/12/2014 |

RESPONDENT(S)' EXHIBITS: NIL

TRUE COPY

P.S.TO JUDGE

dsn

**ANIL K.NARENDRAN, J**

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**W.P.(C.)No.35432 Of 2014**

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**DATED THIS THE 30th DAY OF DECEMBER, 2014**

**JUDGMENT**

The petitioner is a Co-operative Society registered under the Co-operative Societies Act. According to the petitioner, the Society is eligible for deduction in respect of income-tax, provided under Section 80P of the Income-tax Act ('the Act' for short). Aggrieved by the assessment made under Section 143(4) of the Act for the assessment years 2008-09, 2009-10 and 2011-12, evidenced by Exhibits P1, P2 and P3 orders, the petitioner filed Exhibits P4, P5 and P6 appeals before the 1st respondent. Now the grievance of the petitioner is that during the pendency of the said appeals, the 2nd respondent issued Exhibit P7 notice under Section 226(3) of the Act for realisation of the disputed amount from the account of the petitioner maintained at Kozhikode District Co-operative Bank. It is in such circumstances, the petitioner has filed this Writ Petition, seeking various reliefs.

2. Heard the learned counsel for the petitioner and also the learned Standing Counsel for the Income-tax Department.

3. Exhibits P1 to P3 assessment orders are under challenge in Exhibits P4 to P6 appeal filed by the petitioner before the 1st respondent-appellate authority. It is during the pendency of the said appeals, now coercive steps have been taken by the 2nd respondent under Section 226 (3) of the Act, as evident from Exhibit P7 notice.

4. Considering the facts and circumstances of the case, this Writ Petition is disposed of with the following directions.

(i) The petitioner shall file stay petitions in Exhibits P4 to P6 appeals pending before the 1st respondent along with a certified copy of this judgment, within ten days from today.

(ii) If such stay petitions are received, the 1st respondent shall consider and pass appropriate orders on the said applications, as expeditiously as possible, at any rate within a period of one month from the date of receipt of the same.

(iii) Till orders are passed on the stay petitions as directed above, all recovery proceedings pursuant to Exhibit P7 shall be kept in abeyance.

Sd/-
**ANIL K.NARENDRAN,**
**JUDGE**

dsn