IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MR.JUSTICE K.HARILAL

TUESDAY, THE 10TH DAY OF MARCH 2015/19TH PHALGUNA, 1936

ITA.No. 284 of 2013 ()

AGAINST THE JUDGMENT IN ITA NO.274/2013 OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH DATED 06-08-2013.

APPELLANT(S):

THE KODUNGALLUR TOWN CO-OPERATIVE BANK LTD.,
HEAD OFFICE, KODUNGALLUR-680664.

BY ADVS.SRI.P.BALAKRISHNAN (E)
SRI.MOHAN PULIKKAL
SRI.R.ANAS MUHAMMED SHAMNAD
SRI.K.S.MENON

RESPONDENT(S):

THE COMMISSIONER OF INCOME TAX,
THRISSUR.

BY ADV. SRI.P.K.R.MENON,SR.COUNSEL, GOI(TAXES)
BY ADV. SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 10-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

THOTTATHIL B. RADHAKRISHNAN &
K. HARILAL, JJ.

I.T.A. Nos.284 & 285 of 2013

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Dated this the 10th day of March, 2015

JUDGMENT

Thottathil B. Radhakrishnan, J.

The issues raised in these Income Tax Appeals relate to the question of eligibility of a Co-operative Bank for deduction under Section 36(1)(viia) of the Income Tax Act, 1961. That issues are covered against the appellant as per the common judgment in I.T.A. No.179 of 2012 and connections. Having considered the said judgment, we are in agreement with the findings therein on the issues of law. Hence, we follow the said judgment and dismiss these Income Tax Appeals.

Sd/-

(**THOTTATHIL B. RADHAKRISHNAN, JUDGE)**

Sd/-

(K. HARILAL, JUDGE)

Nan/ //true copy// P.S. to Judge