IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE THOTTATHIL B.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE BABU MATHEW P.JOSEPH

THURSDAY, THE 26TH DAY OF NOVEMBER 2015/5TH AGRAHAYANA, 1937

WA.No. 1246 of 2013 ()

WP(C) 19600/2013 of THIS HON'BLE COURT

APPELLANT/PETITIONER :

M/S.KERALA STATE CO-OPERATIVE AGRICULTURAL AND RUAL DEVELOPMENT BANK LTD., TRIVANDRUM, REPRESENTED BY THE MANAGING DIRECTOR.

BY ADV. SRI.GEORGE POONTHOTTAM,SC,KSCOARDBANK L

RESPONDNETS/RESPONDENTS :
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1. **ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1(2), TRIVANDRUM-695 001.**
2. **ADDITIONAL COMMISSIONER OF INCOME TAX, RANGE 2, TRIVANDRUM-695 001.**
3. **DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE 1(2), THIRUVANANTHAPURAM-695 001.**
4. **THE COMMISSIONER OF INCOME TAX (APPEALS)-I, AAYAKAR BHAVAN, KOWDIAR, TRIVANDRUM-695 003.**
5. **INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH, ERNAKULAM-682 018.**

R1 TO R5 BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 26/2/2014, THE COURT ON 26-11-2015 DELIVERED THE FOLLOWING:

bp

Thottathil B. Radhakrishnan

&

Babu Mathew P. Joseph, JJ.

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W.A.No.1246 of 2013

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Dated this the 26th day of November, 2015

Judgment

Thottathil B.Radhakrishnan, J.

This appeal arises from the judgment of the learned single Judge in a writ petition primarily pointing out the pendency of ITA.No.103 of 2011. That appeal has been decided today holding that the assessee, who is the appellant in this writ appeal, does not fall within Sub-section 4 of Section 80P of the Income Tax Act. Having held so, this appeal is only to be dismissed.

In the result, this appeal is dismissed.

Thottathil B. Radhakrishnan
Judge

Babu Mathew P. Joseph
Judge

Sha/