

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

TUESDAY, THE 3RD DAY OF FEBRUARY 2015/14TH MAGHA, 1936

WA.No. 215 of 2015 () IN WP(C).33789/2014

WP(C) 33789/2014 of HIGH COURT OF KERALA DATED 07-01-2015

APPELLANT/PETITIONER:

VALAVOOR SERVICE CO-OPERATIVE BANK LTD.
VALAVOOR P.O., KOTTAYAM DISTRICT
REPRESENTED BY ITS SECRETARY.

BY ADV. SRI.A.KUMAR

RESPONDENTS/RESPONDENTS:

1. COMMISSIONER OF INCOME TAX
KOTTAYAM - 686 001.

2. JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)
KOCHI - 682 018.

3. INCOME TAX OFFICER (INTELLIGENCE)
NAVAATNAM, VELLAKINAR, ALAPPUZHA - 688 001.

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 03-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

smv

**THOTTATHIL B.RADHAKRISHNAN
&
K. HARILAL, JJ.**

W.A. No. 215 of 2015

Dated this the 3rd day of February, 2015

J U D G M E N T

Thottathil B. Radhakrishnan,J.

This appeal is bound to fail in view of the fact that the issues raised stand concluded. The point is also against the assessee in terms of the judgment of the Hon'ble Supreme Court of India in **Kathiroor Service Co-operative Bank Ltd. v. Commissioner of Income-Tax (CIB) and others** [(2014)360 ITR 243]. The writ appeal is hence dismissed, however clarifying that this judgment does not in any way speak on the correctness or otherwise of the common judgment referred to in paragraph 3 of the impugned judgment of the learned single Judge.

Sd/-
THOTTATHIL B.RADHAKRISHNAN, JUDGE

Sd/-
K. HARILAL, JUDGE

//true copy//

smv

P.A. To Judge