IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 6TH DAY OF JANUARY 2015/16TH POUSHA, 1936

WP(C).No.254 of 2015 (F)

PETITIONER:

THE MOWANCHERY CO-OPERATIVE RURAL BANK LTD.
AABAT 4821C,P.O.MOWANCHERY,KANNUR - 670 613,
REPRESENTED BY ITS SECRETARY VINAYAKUMAR M.N.

BY ADVS.DR.K.P.PRADEEP
SRI.I.V.PRAMOD

RESPONDENTS:
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1. THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE,MINISTRY OF FINANCE,
GOVERNMENT OF INDIA,NORTH BLOCK,
NEW DELHI - 110 001,REPRESENTED BY ITS CHAIRMAN.

2. INCOME TAX OFFICER,WARD 1,KANNUR,
AAYAKKAR BHAVAN,KANNOTHUMCHAL,
CHOVVA,KANNUR - 670 006.

3. INCOME TAX OFFICER,WARD 4,KANNUR,
AAYAKKAR BHAVAN,KANNOTHUMCHAL,
CHOVVA,KANNUR - 670 006.

4. COMMISSIONER OF INCOME TAX (APPEALS),
KOZHIKODE,AAYAKAR BHAVAN,REVENUE BUILDING,
MANANCHIRA,KOZHIKODE - 673 008.

R1 TO R4 BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 06-01-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

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APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1:TRUE COPY OF THE CERTIFICATE NO.7000/2012/0 DATED 24/09/2012 ISSUED BY THE JOINT REGISTRAR OF CO-OPERATIVE SOCIETIES, KANNUR TO THE PETITIONER.

EXT.P2:TRUE COPY OF THE ASSESSMENT ORDER NO.AABAT4821C DATED 23/01/2013 ISSUED BY THE 2ND RESPONDET TO THE PETITIONER FOR THE ASSESSMENT YEAR 2007 - 2008.

EXT.P2(a):TRUE COPY OF THE ASSESSMENT ORDER NO. AABAT4821C DATED 23/01/2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER FOR THE ASSESSMENT YEAR 2008 - 2009.

EXT.P2(b):TRUE COPY OF THE ASSESSMENT ORDER NO. AABAT4821C DATED 11/03/2014 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER FOR THE ASSESSMENT YEAR 2011 - 2012.

EXT.P3:TRUE COPY OF THE APPEAL DATED 19/02/2013 FILED BEFORE THE 4TH RESPONDENT FOR THE YEAR 2007 - 2008 AGAINST EXT.P2 ASSESSMENT ORDER.

EXT.P3(a):TRUE COPY OF THE APPEAL DATED 19/02/2013 FILED BEFORE THE 4TH RESPONDENT FOR THE YEAR 2008 - 2009 AGAINST EXT.P2(a) ASSESSMENT ORDER.

EXT.P3(b):TRUE COPY OF THE APPEAL DATED 08/04/2014 FILED BY 4TH RESPONDENT FOR THE YEAR 2011 - 2012 AGAINST EXT.P2(b) ASSESSMENT ORDER.

EXT.P4:TRUE COPY OF THE DEMAND NOTICE NO.AABAT4821C/2007 - 2008 DATED 29/01/2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER FOR THE YEAR 2007 - 2008.

EXT.P4(a):TRUE COPY OF THE DEMAND NOTICE NO.AABAT4821C/2008 - 2009 DATED 04/02/2013 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER FOR THE YEAR 2008 - 2009.

EXT.P4(b):TRUE COPY OF THE DEMAND NOTICE NO. AABAT4821C DATED 11/03/2014 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER FOR THE YEAR 2011 - 2012.

EXT.P5:TRUE COPY OF THE STATEMENT OF REMITTANCE OF INCOME TAX FOR THE YEAR 2007 - 2008.

EXT.P5(a):TRUE COPY OF THE STATEMENT OF REMITTANCE OF INCOME TAX FOR THE YEAR 2008 - 2009.

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EXT.P5(b):TRUE COPY OF THE STATEMENT OF REMITTANCE OF INCOME TAX FOR THE YEAR 2011 - 2012.

RESPONDENT'S EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.254 OF 2015 (F)

Dated this the 6th day of January, 2015

J U D G M E N T

Against Ext.P2 series of assessment orders, the petitioner has preferred Ext.P3 series of appeals before the 4th respondent Commissioner of Income Tax (Appeals). It is the case of the petitioner that even prior to considering the appeals, recovery steps are sought to be pursued for recovery of the amounts confirmed by Ext.P2 series of assessment orders.

2. Heard Sri.K.P.Pradeep, the learned counsel appearing for the petitioner and Sri.Jose Joseph, learned Standing counsel for the respondents.

3. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I dispose the writ petition with the following directions:

1. The 4th respondent shall consider and pass orders on the appeals within a period of one month from the date

of receipt of a copy of this judgment, after hearing the petitioner.

2.Recovery steps for recovery of amounts confirmed against petitioner by the assessment orders shall be kept in abeyance till orders are passed by the 4th respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp