IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF FEBRUARY 2015/22ND MAGHA, 1936

WP(C).No. 3665 of 2015 (G)

PETITIONER(S):

SATYAM SERVICE TRUST
(FORMERLY KNOWN AS SATHYAM LITERATURE
SERVICE) BUILDING NO.1/38
MANACKACHIRA, THATTABHAGAM PO
THIRUVALLA-689541 REPRESENTED BY ITS
TRUSTEE MR. SAM C. VADAVANA

BY ADV. SMT.K.LATHA

RESPONDENT(S):
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1. THE INCOME TAX OFFICER
WARD-3, INCOME TAX OFICE, THIRUVALLA. 689 101

2. THE COMMISSIONER OF INCOME TAX (APPEALS),
AAYAKAR BHAVAN, KOWDIAR P.O., TRIVANDRUM. 695 001

3. THE COMMISSIONER OF INCOME TAX (EXEMPTION)
PUBLIC LIBRARY BUILDING, SASTRI ROAD, KOTTAYAM. 680 001

4. THE COMMISSIONER OF INCOME TAX (EXEMPTION),
CENTRAL REVENUE BUILDING, IS PRESS ROAD
ERNAKULAM-682018.

R BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX
R BY SMT.SOBHA ANNAMMA EAPPEN, GOVT. PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: THE TRUE COPY OF THE ORDER OF HTE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH IN I.T.A. NO.807/COCH/2013 DATED 30TH OCTOBER 2014.

EXHIBIT P2A: THE TRUE COPY OF THESE ASSESSMENT ORDERS U/S 143 (3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2007-2008 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 19.3.2013.

EXHIBIT P2B: THE TRUE COPY OF THE ASSESSMENT ORDERS U/S 143 (3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2008-2009 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 19.3.2013.

EXHIBIT P2C: THE TRUE COPY OF THE ASSESSMENT ORDERS U/S 143 (3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2009-2010 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 19.3.2013.

EXHIBIT P2D: THE TRUE COPY OF THE ASSESSMENT ORDERS U/S 143 (3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2010-2011 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 19.3.2013.

EXHIBIT P2E: THE TRUE COPY OF THE ASSESSMENT ORDERS U/S 143 (3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2011-2012 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER DATED 19.3.2013.

EXHIBIT P3A: THE TRUE COPY OF THE APPEALS IN FORM NO.35 FILD BY THE PETITPONER BEFOR ETHE SECOND RESPONDENT AGAINST THE ASSESSMENT ORDERS OF THE YEAR 2007-2008

EXHIBIT P3B: THE TRUE COPY OF THE APPEALS IN FORM NO.35 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST THE ASSESSMENT

ORDER FOR THE YEAR 2008-2009.

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EXHIBIT P3C: THE TRUE COPYOF THE APPEALS IN FORM NO.35 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST THE ASSESSMENT ORDER FOR THE YEAR 2009-2010.

EXHIBIT P3D: THE TRUE COPY OF THE ASSESSMENT ORDERS U/S 143 (3) READ WITH SECTION 147 OF THE INCOME TAX ACT 1961 FOR THE YEAR 2010-2011.

EXHIBIT P3E: THE TRUE COPY OF THE APPEALS IN FORM NO.35 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT AGAINST THE ASSESSMENT ORDER FOR THE YEAR 2011-2012.

EXHIBIT P4: THE TRUE COPY OF THE REQUEST LETTER SENT BY THE PETITIONER TO THE THIRD WITH COPY TO THE FOURTH RESPONDENT.

RESPONDENT(S)' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.3665 OF 2015 (G)

Dated this the 11th day of February, 2015

J U D G M E N T

The petitioner, who was an assessee under the Income Tax Act, had applied for an exemption, and in connection therewith, had filed a registration application under Section 12AA of the IT Act. The case of the petitioner in the writ petition is that, while the application of the petitioner was initially rejected by the Income Tax authorities, subsequently, in an appeal preferred by the petitioner, the Income Tax Appellate Tribunal had, by Ext.P1 order, directed the respondents to reconsider the application submitted by the petitioner for registration under Section 12AA of the IT Act. It is the case of the petitioner that unless the 4th respondent passes expeditious orders on the application preferred by the petitioner, in accordance with the directions of the Income Tax Appellate Tribunal, the petitioner would be prejudiced in Ext.P3 series of appeals, that have been preferred by the petitioner against assessment orders that have been passed against it, denying the benefit of exemption. It is on these facts that the petitioner approaches this Court for a direction to the 4th respondent to consider and pass orders on the application for registration under Section 12AA of the IT Act, expeditiously.

2. I have heard Smt.Latha.K., the learned counsel appearing for the petitioner, Sri.Jose Joseph, the learned Standing counsel appearing for the respondents as also Smt.Sobha Annamma Eappen, the learned Government Pleader appearing for the respondents.

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 a direction to the 4th respondent to consider and pass orders on the application preferred by the petitioner for registration under Section 12AA of the IT Act, within a period of four months from the date of receipt of a copy of this judgment, after hearing the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp