

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR**

**TUESDAY, THE 17TH DAY OF MARCH 2015/26TH PHALGUNA, 1936**

**WP(C).No. 8265 of 2015 (G)**  
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**PETITIONER:**  
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**KARULAI SERVICE CO-OP. BANK LTD.,  
NO.M.30,  
KARULAI.P.O.,  
MALAPPURAM -679 344,  
REPRESENTED BY ITS SECRETARY VARGHESE ZACHARIA.**

**BY ADVS.SRI.P.B.SAHASRANAMAN  
SRI.T.S.HARIKUMAR  
SRI.K.JAGADEESH**

**RESPONDENT(S):**  
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- 1. THE INCOME TAX OFFICER, WARD 2,  
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX,  
TARIFF BAZAR, TOWN HALL, TIRUR- 676 101.  
TIRUR.**
- 2. THE JOINT REGISTRAR (GENERAL),  
CO-OPERATIVE SOCIETIES,  
MALAPPURAM.**

**R BY SRI.K.M.V.PANDALI, INCOME TAX DEPARTMENT  
R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 17-03- 2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**vmr**

**APPENDIX**

**PETITIONER(S) EXHIBIT**  
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- EXHIBIT.P.01.** TRUE PHOTOSTAT COPY OF THE CERTIFICATE ISSUED BY THE 2ND RESPONDENT, DATED 28/05/2013.
- EXHIBIT.P.02** TRUE PHOTOSTAT COPY OF THE WRITTEN SUBMISSION SUBMITTED BY THE PETITIONER, DATED 04/08/2014.
- EXHIBIT.P.03** TRUE PHOTOSTAT COPY OF THE OBJECTION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2009-10, DATED 27/01/2015.
- EXHIBIT.P.04** TRUE PHOTOSTAT COPY OF THE OBJECTION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2010-11, DATED 27/01/2015.
- EXHIBIT.P.05** TRUE PHOTOSTAT COPY OF THE OBJECTION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2011-12, DATED 27/01/2015.
- EXHIBIT.P.06** TRUE PHOTOSTAT COPY OF THE OBJECTION FILED BY THE PETITIONER FOR THE ASSESSMENT YEAR 2012-13, DATED 27/01/2015.
- EXHIBIT.P.07** TRUE PHOTOSTAT COPY OF THE ASSESSMENT ORDER FOR THE ASSESSMENT YEAR 2009-10 OF THE 1ST RESPONDENT, DATED 16/02/2015.
- EXHIBIT.P.08** TRUE PHOTOSTAT COPY OF THE NOTICE OF DEMAND ASSESSMENT YEAR 2009-10.
- EXHIBIT.P.09** TRUE PHOTOSTAT COPY OF THE SHOW CAUSE NOTICE UNDER SECTION 271 OF THE INCOME TAX ACT ISSUED TO THE PETITIONER, DATED 16/02/2015 FOR THE YEAR 2009-10.
- EXHIBIT.P.10** TRUE PHOTOSTAT COPY OF THE NOTICE ISSUED UNDER SECTION 274 READ WITH SECTION 271 B OF THE INCOME TAX ACT, DATED 2009-10.
- EXHIBIT.P.11** TRUE PHOTOSTAT COPY OF THE ASSESSMENT ORDER OF THE 1ST RESPONDENT, DATED 16/02/2015 FOR THE ASSESSMENT YEAR 2010-11.
- EXHIBIT.P.12** TRUE PHOTOSTAT COPY OF THE NOTICE OF DEMAND DATED 16/02/2015 FOR THE ASSESSMENT YEAR 2010-11.
- EXHIBIT.P.13** TRUE PHOTOSTAT COPY OF THE SHOW CAUSE NOTICE UNDER SECTION 271 OF THE INCOME TAX ACT ISSUED TO THE PETITIONER, DATED 16/02/2015 FOR THE YEAR 2010-11.
- EXHIBIT.P.14** TRUE PHOTOSTAT COPY OF THE NOTICE ISSUED UNDER SECTION 274 READ WITH SECTION 271 B OF THE INCOME TAX ACT, DATED 16/02/2015 FOR THE ASSESSMENT YEAR 2010-11.

- EXHIBIT.P.15 TRUE PHOTOSTAT COPY OF THE ASSESSMENT ORDER OF THE 1ST RESPONDENT, DATED 16/02/2015 FOR THE ASSESSMENT YEAR 2011-12.
- EXHIBIT.P.16 TRUE PHOTOSTAT COPY OF THE NOTICE OF DEMAND, DATED 16/02/2015 FOR THE ASSESSMENT YEAR 2011-12.
- EXHIBIT.P.17 TRUE PHOTOSTAT COPY OF THE SHOW CAUSE NOTICE UNDER SECTION 271 OF THE INCOME TAX ACT ISSUED TO THE PETITIONER, DATED 16/02/2015 FOR THE YEAR 2011-12.
- EXHIBIT.P.18 TRUE PHOTOSTAT COPY OF THE NOTICE ISSUED UNDER SECTION 274 READ WITH SECTION 271 B OF THE INCOME TAX ACT, DATED 16/02/2015 FOR THE YEAR 2011-12.
- EXHIBIT.P.19 TRUE PHOTOSTAT COPY OF THE ASSESSMENT ORDER OF THE 1ST RESPONDENT, DATED 16/02/2015 FOR THE ASSESSMENT YEAR 2012-13.
- EXHIBIT.P.20 TRUE PHOTOSTAT COPY OF THE NOTICE OF DEMAND, DATED 16/02/2015 FOR THE ASSESSMENT YEAR 2012-13.
- EXHIBIT.P.21 TRUE PHOTOSTAT COPY OF THE SHOW CAUSE NOTICE UNDER SECTION 271 OF THE INCOME TAX ACT ISSUED TO THE PETITIONER, DATED 16/02/2015 FOR THE YEAR 2012-13.
- EXHIBIT.P.22 TRUE PHOTOSTAT COPY OF THE NOTICE ISSUED UNDER SECTION 274 READ WITH SECTION 271 B OF THE INCOME TAX ACT, DATED 16/02/2015 FOR THE YEAR 2012-13.

RESPONDENTS EXHIBIT : NIL

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/TRUE COPY/

P.A.TO JUDGE

vmr.

**A.K.JAYASANKARAN NAMBIAR, J.**

.....  
**W.P.(C) No. 8265 of 2015 (G)**

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Dated this the 17<sup>th</sup> day of March, 2015

**JUDGMENT**

The challenge in the writ petition is against Exts.P7, P11, P15 and P19 assessment orders passed against the petitioner under the Income Tax Act, 1961. The petitioner also impugns the penalty notices that have been issued under the Income Tax Act, 1961, pursuant to the said assessment orders. Although various contentions have been raised in the writ petition challenging the orders and notices, I am of the view that the petitioner has an effective alternate remedy under the Income Tax Act, 1961, by way of filing an appeal against the assessment orders, and responding to the penalty notices issued to him under the Act. I do not see any reason to interfere with the assessment orders in these proceedings under Article 226 of the Constitution of India, inasmuch as there is no jurisdictional error, that is discernible from the said assessment orders. Thus, without expressing any opinion on the legality of the assessment orders or the penalty notices, I dismiss the writ petition in its challenge against the said assessment orders and notices.

2. The petitioner is free to approach the statutory authorities by way of an appeal against Exts.P7, P11, P15 and P19 assessment orders. The writ petition is dismissed.

Sd/-  
**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**