

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 10TH DAY OF APRIL 2015/20TH CHAITHRA, 1937

WP(C).No. 10113 of 2015 (L)

PETITIONER(S) :

**VENJARAMOOD SERVICE CO-OPERATIVE BANK LTD.,
NO 2419, REPRESENTED BY ITS SECRETARY, VENJARAMOODU P.O
THIRUVANANTHAPURAM DISTRICT 695 607.**

**BY ADVS.SRI.V.G.ARUN
SRI.PRASAD CHANDRAN**

RESPONDENT(S) :

- 1. THE INCOME TAX OFFICER, WARD-2(3), KAUDIAR,
THIRUVANANTHAPURAM DISTRICT 695 003.**
 - 2. THE COMMISSIONER OF INCOME TAX APPEALS,
THIRUVANANTHAPURAM 695 003**
 - 3. THE BRANCH MANAGER
THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK LTD
VENJARAMOODU BRANCH, THIRUVANANTHAPURAM 695 003**
- R3 BY ADV. SRI.T.R.HARIKUMAR, SC, THIRUVANANTHAPURAM
DIST.CO.OP.BANK
R1& R2 BY ADV. SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
10-04-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

AMV

WP(C).No. 10113 of 2015 (L)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1	COPY OF THE CERTIFICATE DATED 17-03-1999,ISSUED BY THE JOINT REGISTRAR OF CO-OPERATIVE SOCIETIES, THIRUVANANTHAPURAM
EXHIBIT P2	COPY OF THE RELEVANT PAGES OF THE BYELAWS OF THE PETITIONER SOCIETY
EXHIBIT P3	COPY OF THE NOTICE ISSUED BY THE INCOME TAX OFFICER,WARD1(1),THIRUVANANTHAPURAM DATED 27-03-2013
EXHIBIT P4	COPY OF THE ACKNOWLEDGEMENT DATED 11-04-2013 ON SUBMISSION OF REVISED RETURN OF INCOME FOR THE ASSESSMENT YEAR 2008-2009,SUBMITTED BY THE PETITIONER.
EXHIBIT P5	COPY OF THE APPEAL MEMORANDUM FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 21-4-2014
EXHIBIT P6	COPY OF THE REPLY SUBMITTED BY THE PETITIONER BEFORE THE INCOME TAX OFFICER, WARD1(1), THIRUVANANTHAPURAM DATED 22-04-2014.
EXHIBIT P7	COPY OF THE REQUEST SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 21-04-2014.
EXHIBIT P8	COPY OF THE NOTICE NO AAAAV3571/IC DATED 24-03-2015 ISSUED BY THE 1ST RESPONDENT.
EXHIBIT P9	COPY OF THE COMMUNICATION ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 25-03-2015.
EXHIBIT P10	COPY OF THE INTERIM ORDER DATED 30-09-2014 IN I.A NO 2364/2014 IN ITA NO 188/2014.

RESPONDENT(S)' EXHIBITS : NIL

/TRUE COPY/

P.A.TO JUDGE

AMV

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C) No.10113 of 2015 (L)

.....
Dated this the 10th day of April, 2015

JUDGMENT

Challenging an order of assessment passed against it under the Income Tax Act, for the assessment year 2008 - 2009, the petitioner has preferred Ext.P5 appeal and Ext.P11 stay petition before the 2nd respondent appellate authority. It is the case of the petitioner that even prior to considering the stay petitions, recovery proceedings are under way for recovery of the amounts confirmed against the petitioner, by the assessment order against which Ext.P5 appeal has been preferred.

2. I have heard Sri.V.G.Arun, the learned counsel for the petitioner, Sri.K.M.V.Pandalai, the learned standing counsel appearing for the 1st and 2nd respondents and Sri.T.R.Harikumar, the learned standing counsel for the 3rd respondent.

3. On a consideration of the facts and circumstances of the case and the submissions made across the Bar, I dispose the writ petition with a direction to the 2nd respondent to consider and pass orders on Ext.P5 appeal preferred by the petitioner before him, within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner.

Coercive steps for recovery of amounts confirmed against the petitioner by assessment order against which Ext.P5 appeal has been preferred, including further proceedings pursuant to Ext.P8 garnishee notice, shall be kept in abeyance, till such time as the 2nd respondent passes orders, as directed above, and communicates the same to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AMV/10/04/