

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.K.JAYASANKARAN NAMBIAR

MONDAY, THE 30TH DAY OF MARCH 2015/9TH CHAITHRA, 1937

WP(C).No.10360 of 2015 (T)

PETITIONER:

**VATTIYOORKAVU SERVICE CO-OPERATIVE BANK LTD.NO.1652,
REPRESENTEDBY ITS SECRETARY,VATTIYOORKAVU P.O.,
THIRUVANANTHAPURAM DISTRICT-695013.**

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

RESPONDENTS:

- 1. THE INCOME TAX OFFICER,WARD (1),
OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX,
RANGE-21,1ST FLOOR,AYAKAR BHAVAN,KOWDIAR,
THIRUVANANTHAPURAM DISTRICT-695003.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS),
THIRUVANANTHAPURAM-695003.**
- 3. THE BRANCH MANAGER,THIRUVANANTHAPURAM DISTRICT
CO-OPERATIVE BANK LTD., VATTIYOORKAVU BRANCH,
THIRUVANANTHAPURAM-695013.**

**R1 & R2 BY SRI.K.M.V.PANDALAI,INCOME TAX DEPARTMENT
R3 BY SRI.T.R.HARIKUMAR, SC, THIRUVANANTHAPURAM DIST.CO.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 30-03-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

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APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1:A TRUE COPY OF THE CERTIFICATE DATED 24.7.2013, ISSUED BY THE ASSISTANT REGISTRAR OF CO-OPERATIVE SOCIETIES, THIRUVANANTHAPURAM.

EXT.P2:A TRUE COPY OF THE RELEVANT PAGES OF THE BYELAWS OF THE PETITIONER SOCIETY.

EXT.P3:A TRUE COPY OF THE ACKNOWLEDGEMENT DATED 18.6.2009 ISSUED BY THE FIRST RESPONDENT.

EXT.P4:A TRUE COPY OF THE NOTICE ISSUED BY THE INCOME TAX OFFICE, WARD 1 (1),THIRUVANANTHAPURAM DATED 27.3.2013.

EXT.P5:A TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER BEFORE THE ADDL.COMMISSIONER OF INCOME TAX DATED 28.7.2013.

EXT.P6:A TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2008-2009 DATED 28.3.2014.

EXT.P7:A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 28.3.2014.

EXT.P8:A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 28.3.2014.

EXT.P9:A TRUE COPY OF THE APPEAL MEMORANDUM FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT ALONG WITH COVERING LETTER DATED 9.4.2014.

EXT.P10:A TRUE COPY OF THE NOTICE ISSUED BY THE INCOME TAX OFFICER, WARD 1(1), THIRUVANANTHAPURAM DATED 17.10.2014.

EXT.P11:A TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER BEFORE THE INCOME TAX OFFICER, WARD 1 (1),THIRUVANANTHAPURAM DATED 24.10.2014.

EXT.P12:A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 20.2.2015.

EXT.P13:A TRUE COPY OF THE REPLY SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 27.2.2015.

EXT.P14:A TRUE COPY OF THE COMMUNICATION ISSUED BY THE 3RD RESPONDENT DATED 25.3.2015.

EXT.P15:A TRUE COPY OF THE NOTICE NO.AAAV0521A/W2 (1)TVM/2014-15 DATED 24.3.2015 ISSUED BY THE 1ST RESPONDENT.

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A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.10360 OF 2015 (T)

Dated this the 30th day of March, 2015

J U D G M E N T

Against Ext.P6 assessment order under the Income Tax Act, the petitioner had preferred Ext.P9 appeal and Ext.P17 stay petition before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are taken by the respondents for recovery of the amounts confirmed against the petitioner by Ext.P6 assessment order.

2. I have heard the learned counsel appearing for the petitioner and also the learned Standing counsel appearing 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 2nd respondent shall consider and pass orders on Ext.P17 stay petition preferred by the petitioner within a period of two months 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 pursuant to Ext.P6 assessment order shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp