

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 25TH DAY OF MAY 2015/4TH JYAISHTA, 1937

WP(C).No. 15124 of 2015 (M)

PETITIONER:

**KERALA HEAD LOAD WORKERS WELFARE BOARD
(ESTABLISHED UNDER SECTION 14 OF THE ACT 20 OF 1980)
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
IN CHARGE SHRI K.O.GEORGE, AGED 52 YEARS,
SON OF SHRI K.V.OUSEPH, OFFICE OF THE KERALA
HEAD LOAD WORKERS WELFARE BOARD,
P.B.NO.2017, S.R.M.ROAD, ERNAKULAM,
KOCHI-682018, (RESIDING AT KOCHUPURACKAL HOUSE,
KUTTAMASSERRY, THOTTUMUGHAM P.O., ALUVA,
ERNAKULAM DISTRICT).**

**BYSRI.TPM.IBRAHIM KHAN (SENIOR ADVOCATE)
ADV. SRI.C.S. AJITH PRAKASH, SC, KHWWB**

RESPONDENT(S):

- 1. THE CHAIRMAN,
CENTRAL BOARD OF DIRECT TAXES,
GOVERNMENT OF INDIA, MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE, NEW DELHI.**
- 2. THE CHIEF COMMISSIONER OF INCOME TAX,
OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX,
CENTRAL REVENUE BUILDINGS, I.S.PRESS ROAD,
ERNAKULAM, KOCHI-682018.**
- 3. THE PRINCIPAL OFFICER,
NORTH MALABAR GRAMIN BANK, KALOOR BRANCH,
PUTHUSSEERY BUILDING, ERNAKULAM, KALOOR,
KOCHI-682017.**
- 4. THE BRANCH MANAGER,
STATE BANK OF INDIA, LISIE HOSPITAL BRANCH,
P.B.NO.3064, ERNAKULAM, KOCHI-682018.**
- 5. THE BRANCH MANAGER,
ERNAKULAM DISTRICT CO-OPERATIVE BANK LIMITED,
KALOOR EVENING BRANCH, KAYBEES BUILDING,
SHENOY ROAD, KALOOR, ERNAKULAM, KOCHI-682017.**

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6. THE BRANCH MANAGER,
DHANALAXMI BANK LIMITED, KALOOR BRANCH,
KALOOR, ERNAKULAM, KOCHI-682017.
7. THE BRANCH MANAGER,
ERNAKULAM DISTRICT CO-OPERATIVE BANK LIMITED,
KUZHUPPILLY BRANCH, AYYAMPILLY P.O., ERNAKULAM,
KOCHI-682501.

R1 BY SRI.N.NAGARESH, A S G OF INDIA
BY SRI.JOSE JOSEPH, SC
R2 BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN
R3 BY SRI.DEVAN RAMACHANDRAN, SC,
R4 BY SMT.S.AMBILY
R5 & R7 BY SMT.I.SHEELA DEVI, SC
R6 BY SRI.C.K.KARUNAKARAN,SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 25-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

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APPENDIX

PETITIONER(S)' EXHIBITS:

- EXHIBIT-P1:** A PHOTOSTAT COPY OF THE APPLICATION DATED 16.03.2011 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT-P1(A):** A PHOTOSTAT COPY OF THE PETITION NO.FI-5347/2011 DATED 25.05.2011 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.
- EXT-P1(B):** A PHOTOSTAT COPY OF THE PETITION DATED 12.03.2010 SUBMITTED BY THE PETITIONER BEFORE THE FIRST RESPONDENT.
- EXHIBIT-P2:** A PHOTOSTAT COPY OF THE LETTER F.NO.C.C.CHN/TECH-19/2011-12 DATED 04.07.2011 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER-BOARD.
- EXHIBIT-P3:** A PHOTOSTAT COPY OF THE ORDER F.NO.280/EXEMPT/C.C-TV.M/9/2010-11 DATED 29.09.2011 ISSUED BY THE CHIEF COMMISSIONER OF INCOME TAX, THIRUVANANTHAPURAM.
- EXHIBIT-P4:** A PHOTOSTAT COPY OF THE ORDER F.NO.280/EXEMPT/C.C.-TVM/13/2009-10 DATED 18.8.2010 RELATING TO KERALA BUILDING & OTHER CONSTRUCTION WORKERS WELFARE BOARD, THIRUVANANTHAPURAM.
- EXT-P4(A):** A PHOTOSTAT COPY OF THE ORDER F.NO.226/2001 DATED 31.7.2001 RELATING TO KERALA MOTOR TRANSPORT WORKERS WELFARE FUND BOARD, KOLLAM.
- EXT-P4(B):** A PHOTOSTAT COPY OF THE NOTIFICATION NO.1820 DATED 01.06.1977 RELATING TO KERALA TODDY WORKERS WELFARE FUND BOARD, THIRUVANANTHAPURAM.
- EXHIBIT-P5:** A PHOTOSTAT COPY OF THE INCOME TAX RETURN FOR THE ASSESSMENT YEAR 2012-2013 SUBMITTED BY THE PETITIONER BOARD.
- EXT-P5(A):** A PHOTOSTAT COPY OF THE INCOME TAX RETURN FOR THE ASSESSMENT YEAR 2013-2014 SUBMITTED BY THE PETITIONER BOARD.
- EXT-P5(B):** INCOME TAX RETURN FOR THE ASSESSMENT YEAR 2014-2015 SUBMITTED BY THE PETITIONER-BOARD.
- EXHIBIT-P6:** A PHOTOSTAT COPY OF THE LETTER NO.NIL DATED 16.03.2013 ISSUED BY THE DHANALXMI BANK, SHANMUGHAM ROAD BRANCH, ERNAKULAM.
- EXT-P6(A):** A PHOTOSTAT COPY OF THE LETTER NO.36/GEN/10/2013 DATED 01.03.2013 ISSUED BY THE NORTH MALABAR GRAMIN BANK.

- EXT-P6(B): A PHOTOSTAT COPY OF THE LETTER NO.NIL DATED 14.03.2013 ISSUED BY THE ERNAKULAM DISTRICT CO-OPERATIVE BANK LIMITED, KAKKANAD (EVENING BRANCH).
- EXT-P6(C): A PHOTOSTAT COPY OF THE NOTICE NO.ITO(TDS)/KOCHI/SURVEY-DEMAND/2012-13 DATED 28.01.2013 ISSUED BY THE INCOME TAX DEPARTMENT.
- EXT-P6(D): A PHOTOSTAT COPY OF THE LETTER NO.NIL DATED 11.02.2013 ISSUED BY THE ERNAKULAM DISTRICT CO-OPERATIVE BANK LIMITED, KOZHUPPILLY BRANCH.
- EXT-P6(E): A PHOTOSTAT COPY OF THE LETTER NO.NIL DATED 19.10.2012 ISSUED BY THE ERNAKULAM DISTRICT CO-OPERATIVE BANK LIMITED, KALOOR BRANCH.
- EXT-P6(F): A PHOTOSTAT COPY OF THE LETTER NO.NIL DATED 04.12.2012 ISSUED BY THE ERNAKULAM DISTRICT CO-OPERATIVE BANK LIMITED, PALARIVATTOM BRANCH.
- EXHIBIT-P7: A PHOTOSTAT COPY OF THE JUDGMENT DATED 16.12.2011 OF THIS HONOURABLE COURT IN WRIT PETITION (CIVIL) NO.33627 OF 2011(C).
- EXHIBIT-P8: A PHOTOSTAT COPY OF THE NOTICE F.NO.149/27/2012-SO(TPL) DATED 27.03.2012 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER.
- EXHIBIT-P9: A PHOTOSTAT COPY OF THE OFFICE MEMORANDUM F.NO.149/27/2012-SO(TPL) DATED 13.04.2012 ISSUED BY THE SECOND RESPONDENT.
- EXHIBIT-P10: A PHOTOSTAT COPY OF THE JUDGMENT OF THIS HONOURABLE COURT DATED 20.08.2013 IN WRIT PETITION (CIVIL) NO.9308 OF 2013.
- EXHIBIT-P11: A PHOTOSTAT COPY OF THE APPLICATION DATED 10.11.2014 SEEKING EXEMPTION UNDER SECTION 10(46) OF THE INCOME TAX ACT, 1961.
- EXT-P11(A): A PHOTOSTAT COPY OF THE REMINDER LETTER NO.F1-14794/2014 DATED 12.11.2014 SUBMITTED BY THE PETITIONER BOARD.
- EXHIBIT-P12: A PHOTOSTAT COPY OF THE (NOTIFICATION NO.89/2014) ORDER F.NO.196/17/2012-ITA.I DATED 23.12.2014 ISSUED BY THE DIRECTOR TO GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, CENTRAL BOARD OF DIRECT TAXES, NEW DELHI.

RESPONDENT(S)' EXHIBITS: - NIL

/TRUE COPY/

P.S. TO JUDGE

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A.MUHAMED MUSTAQUE, J.

W.P.(C) No.15124 of 2015

Dated this the 25th day of May, 2015

JUDGMENT

The petitioner is the Kerala Head Load Workers Welfare Board. They approached respondents 1 and 2 by Ext.P11 and P11(A) under Section 10(46) of the Income Tax Act, 1961, seeking exemption. The petitioner seeks an early disposal of the same by the authorities.

2. Learned Standing Counsel for the Income Tax Department expressed doubt regarding maintainability of the above applications and also seeks further time to get instructions.

Considering the nature of the directions to be issued, I am of the view, the matter need not be adjourned further. Accordingly, following directions are issued, there shall be a direction to the second respondent to consider Exts.P11 and

P11(A) after issuing notice to the petitioner within a period of three months. The maintainability of the applications also shall be considered by the respondents while deciding the matter. Till a decision is taken in the matter by the second respondent, all coercive steps pursuant to Ext.P6 series shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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