

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRA

FRIDAY, THE 25TH DAY OF SEPTEMBER 2015/3RD ASWINA, 1937

WP(C).No. 28927 of 2015 (M)

PETITIONER(S):

**PAZHAYAKUNNUMMEL SERVICE CO-OPERATIVE BANK LTD.NO.1517
REPRESENTED BY ITS SECRETARY, KILIMANOOR PO
THIRUVANANTHAPURAM DISTRICT - 695 601**

**BY ADVS.SRI.V.G.ARUN
SRI.T.R.HARIKUMAR
SRI.ARJUN RAGHAVAN**

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER
WARD NO.2(5),
OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX
RANGE - 2, AAYAKAR BHAVAN, KOWDIAR
THIRUVANANTHAPURAM - 695 003**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS)
THIRUVANANTHAPURAM - 695 003**

BY SRI.K.M.V.PANDALAI, SC, INCOME TAX DEPARTMENT

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25-09-2015,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

APPENDIX

PETITIONER'S EXHIBITS:

- P1: COPY OF THE CERTIFICATE DATED 29.04.1999, ISSUED BY THE JOINT REGISTRAR OF CO-OPERATIVE SOCIETIES, THIRUVANANTHAPURAM
- P2: COPY OF THE RELEVANT PAGES OF THE BYELAWS OF THE PETITIONER SOCIETY
- P3: COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2008-2009 DATED 27.03.2014
- P4: COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 27.03.2014
- P5: COPY OF THE APPEAL MEMORANDUM FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT ALONGWITH THE COVERING LETTER DATED 09.04.2014
- P6: COPY OF THE NOTICE NO.AAAAP4867D/WARD-2(5)/TVM DATED 09.09.2015 ISSUED BY THE 1ST RESPONDENT
- P7: COPY OF THE STAY PETITION DATED 16.09.2015, FILED BY THE PETITIONER IN EXT.P5 APPEAL
- P8: COPY OF THE INTERIM ORDER DATED 30.09.2014 IN IA NO.2364/2014 IN ITA. NO.188/2014
- P9: COPY OF THE JUDGMENT DATED 30.03.2015 IN WPC NO.10360 OF 2015

RESPONDENTS' EXHIBITS: N I L

//TRUE COPY//

P.A. TO JUDGE

JV

ANIL K. NARENDRA, J.

W.P.(C) No.28927 of 2015

Dated this the 25th day of September, 2015

JUDGMENT

The petitioner, who is a Primary Agricultural Credit Society, has filed this writ petition seeking a writ of certiorari to quash Ext.P6 and a writ of mandamus commanding the 2nd respondent to take up Ext.P5 appeal and Ext.P7 stay petition on merits and to pass appropriate orders thereon. The petitioner has also sought for an order to stay all recovery proceedings pursuant to Ext.P3 assessment order pending disposal of the writ petition.

2. I heard the arguments of the learned counsel for the petitioner and also the learned Standing Counsel appearing for the respondents.

3. Considering the fact that Ext.P7 stay petition is pending consideration before the 2nd respondent, I deem it appropriate to dispose of this writ petition without going into the merits of the contentions raised by the petitioner.

In the result, this writ petition is disposed of directing the

2nd respondent to consider and pass appropriate orders on Ext.P7 stay petition as expeditiously as possible, at any rate, within a period of three months from the date of receipt of a certified copy of this judgment. Till such time, all recovery proceedings pursuant to Ext.P3 shall be kept in abeyance.

The petitioner shall produce a certified copy of this judgment alongwith a copy of the writ petition before the 2nd respondent.

SD/-
ANIL K. NARENDRAN,
JUDGE

JV