

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

WEDNESDAY, THE 7TH DAY OF JANUARY 2015/17TH POUSHA, 1936

WP(C).No. 33789 of 2014 (W)

PETITIONER(S):

**VALAVOOR SERVICE CO-OPERATIVE BANK LTD,
VALAVOOR P, KOTTAYAM DISTRICT,
REPRESENTED BT ITS SECRETARY.**

**BY ADVS.SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)**

RESPONDENT(S):

- 1. COMMISSIONER OF INCOME TAX
KOTTAYAM - 686 001.**
- 2. JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)
KOCHI - 682 018.**
- 3. INCOME TAX OFFICER (INTELLIGENCE)
NAVARATNAM, VELLAKINAR, ALAPPUZHA - 688 001.**

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 07-01-2015,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

PJ

WP(C).No. 33789 of 2014 (W)

APPENDIX

PETITIONER(S)' EXHIBITS

EXHIBIT P1: TRUE COPY OF THE NOTICE DATED 02/09/2013.

EXHIBIT P2: TRUE COPY OF THE NOTICE DATED 23/10/2013.

EXHIBIT P3: TRUE COPY OF THE NOTICE DATED 17/01/2014.

EXHIBIT P4: TRUE COPY OF THE NOTICE DATED 19/06/2014.

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

P.R. RAMACHANDRA MENON, J.

W.P.(C) No.33789 of 2014

Dated this the 7th day of January, 2015

JUDGMENT

The relief sought for are as given below:

"A. Issue a Writ of Mandamus or such other appropriate Writ order or direction quashing Ext.P1 to P4 notices.

B. Issue a Writ of Mandamus or such other appropriate Writ order or direction restraining 3rd respondent from proceeding with action under Ext.P1 to P4 notices.

C. Pass such other appropriate Writ, Order or direction as this Honourable Court may deem just and fit in the circumstances of the case."

2. Heard the matter afresh.

3. The issue has been dealt with by this Court at length, also considering the challenge raised in some other cases as to the constitutional validity of Section 133(6) of the Income Tax Act, 1961. A common judgment has already been passed in WP(C) No.10334 of 2014 and connected cases on 20.12.2014. The position stands answered in favour of the Revenue. As such, this Court does not find any reason to interfere in this case.

The writ petition fails and the same is dismissed accordingly.

Sd/-

**P.R. RAMACHANDRA MENON,
JUDGE**

sp