

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 6TH DAY OF NOVEMBER 2015/15TH KARTHIKA, 1937

WP(C).No. 33714 of 2015 (L)

PETITIONER(S):

**CHEMPOOR SERVICE CO-OPERATIVE BANK LIMITED NO. T 202,
REPRESENTED BY ITS SECRETARY, MUDAKKAL P.O.,
THIRUVANANTHAPURAM DISTRICT-695 103.**

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

RESPONDENT(S):

- 1. THE INCOME TAX OFFICER, WARD-2 (5),
OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX,
RANGE-2, AAYAKAR BHAVAN, KOWDIAR P.O.,
THIRUVANANTHAPURAM DISTRICT-695 003.**
- 2. THE COMMISSIONER OF INCOME TAX (APPEALS),
THIRUVANANTHAPURAM-695 003.**

BY ADV. SRI.K.M.V.PANDALAI, SC

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
06-11-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

msv/

APPENDIX

PETITIONER(S)' EXHIBITS

- P1 : A TRUE COPY OF THE CERTIFICATE OF REGISTRATION DT 8-1-1962 ISSUED BY THE DEPUTY REGISTRAR OF CO-OPERATIVE SOCIETIES, TRIVANDRUM.**
- P2 : A TRUE COPY OF THE RELEVANT PAGES OF THE BYELAWS OF THE PETITIONER SOCIETY.**
- P3 : A TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2008-2009 DT 22-3-2014.**
- P4 : A TRUE COPY OF THE NOTICE DT 22-3-2014 ISSUED BY THE INCOME TAX OFFICER, WARD 2(3).**
- P5 : A TRUE COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-2013 DT 23-3- 2015.**
- P6 : A TRUE COPY OF THE DEMAND NOTICE DT 26-3-2015 ISSUED BY THE 1ST RESPONDENT.**
- P7 : A TRUE COPY OF THE APPEAL MEMORANDUM FILED AGAINST EXT P3 ASSESSMENT ORDER ALONG WITH COVERING LETTER DT 9-4-2014**
- P8 : A TRUE COPY OF THE APPEAL MEMORANDUM FILED AGAINST EXT P5 ASSESSMENT ORDER ALONG WITH COVERING LETTER DT 4-4-2015.**
- P9 : A TRUE COPY OF THE NOTICE NO.AABAT1301K/WARD-2(5)/TVM DT 13-10-2015 ISSUED BY THE 1ST RESPONDENT.**
- P10 : A TRUE COPY OF THE STAY PETITION DT 24-10-2015 FILED BY THE PETITIONER IN EXT P7 APPEAL.**
- P11 : A TRUE COPY OF THE STAY PETITION DT 15-10-2015 FILED BY THE PETITIONER IN EXT P8 APPEAL.**
- P12 : A TRUE COPY OF THE INTERIM ORDER DT 30-9-2014 IN IA.NO.2364/2014 IN ITA NO.188/2014.**
- P13 : A TRUE COPY OF THE JUDGMENT DT 30-3-2015 IN WPC.NO.10360 OF 2015.**

RESPONDENT(S)' EXHIBITS:

NIL

//TRUE COPY//

P.S.TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.33714 of 2015

Dated this the 6th day of November 2015

JUDGMENT

Against Exts.P3 and P5 assessment orders under the Income Tax Act, the petitioner has preferred Exts.P7 and P8 appeals and Exts.P10 and P11 stay petitions before the 2nd respondent. It is the case of the petitioner that even prior to considering the stay petition, recovery steps are sought to be pursued for recovery of the amounts confirmed by Exts.P3 and P5 assessment orders.

2. I have heard the learned counsel for the petitioner and also the learned Standing Counsel 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:

- i) The 2nd respondent shall consider and pass orders on Exts.P10 and P11 stay petitions within a period of three months from the date of receipt of a copy of this judgment, after hearing the petitioner.

ii) Recovery steps for recovery of amounts confirmed against petitioner by Exts.P3 and P5 assessment orders shall be kept in abeyance till orders are passed by the 2nd respondent as directed above and communicated to the petitioner.

iii) The petitioner shall produce a copy of this writ petition along with copy of this judgment, before the 2nd respondent, for further action.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/