IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 23RD DAY OF DECEMBER 2015/2ND POUSHA, 1937

WP(C).No. 39464 of 2015 (G)

PETITIONER(S):

PARAVUR SERVICE CO-OPERATIVE BANK LTD. NO.1801,
REPRESENTED BY ITS SECRETARY,
PARAVUR P.O., KOLLAM DISTRICT-691 301.

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

RESPONDENT(S):

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1. THE INCOME TAX OFFICER, WARD-2,
   OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX,
   KOLLAM RANGE, NEAR KARBALA JUNCTION,
   R.S. ROAD, KOLLAM DISTRICT-691 001.

2. THE COMMISSIONER OF INCOME TAX (APPEALS),
   AAYAKAR BHAVAN, KOWDIAR,
   THIRUVANANTHAPURAM-695 003.

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

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23-12-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 39464 of 2015 (G)

APPENDIX

PETITIONER'S EXHIBITS:-

EXT.P1	COPY OF THE CERTIFICATE DATED 07/01/2015, ISSUED BY THE JOINT REGISTRAR OF CO-OPERATIVE SOCIETIES, KOLLAM.
EXT.P2	COPY OF THE RELEVANT PAGES OF THE BYELAWS OF THE PETITIONER SOCIETY.
EXT.P3	COPY OF THE ASSESSMENT ORDER FOR THE YEAR 2012-2013 DATED 31/03/2015.
EXT.P4	COPY OF THE APPEAL MEMORANDUM FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT ALONG WITH COVERING LETTER DATED 04/04/2015.
EXT.P5	COPY OF THE STAY PETITION DATED 01/06/2015, FILED BY THE PETITIONER IN EXT.P5 APPEAL.
EXT.P6	COPY OF THE INTERIM ORDER DATED 30/09/2014 IN I.A. NO.2364/2014 IN ITA NO.188/2014.
EXT.P7	COPY OF THE JUDGMENT DATED 18/09/2015 IN WP(C).NO.28375/2015.
EXT.P8	COPY OF THE ORDER IN ITA NO.20/TVM/CIT(A), TVM/2015-16 DATED 15/12/2015.
EXT.P9	COPY OF THE INTERIM ORDER DATED 07/07/2015 IN WP(C).NO.20341/2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

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W.P.(C). No. 39464 of 2015

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Dated this the 23rd day of December, 2015

JUDGMENT

The challenge in the writ petition is against Ext.P8 conditional order of stay passed by the 2nd respondent in an appeal preferred by the petitioner against an order of assessment for the assessment year 2012-13. It is the submission of counsel for the petitioner that the issue pertains to the eligibility of the petitioner for the benefit of Section 80(P) of the Income Tax Act, and the issue is pending consideration before a Division Bench of this Court in an IT Appeal, where a stay against recovery of amounts confirmed by the assessment order has been granted.

2. I have heard the learned counsel appearing for the petitioner as 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, and taking note of the fact that the issue involved in the appeal preferred by the petitioner before the 2nd respondent is pending consideration before the Division Bench of this Court, I quash Ext.P8 order and direct the 2nd respondent to consider and pass orders on Ext.P4

appeal preferred by the petitioner, within a period of three months from the date of receipt of a copy of this judgment. I make it clear that till such time as orders are passed by the 2^{nd} respondent as directed, and communicated to the petitioner, recovery steps for recovery of amounts confirmed against the petitioner by Ext.P3 order of assessment shall be kept in abeyance. The petitioner shall produce a copy of the writ petition together with a copy of this judgment before the 2^{nd} respondent for further action.

The writ petition is disposed as above.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

das /23.12.15