

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 30TH NOVEMBER 2007 / 9TH AGRAHAYANA 1929

WP(C).No. 180 of 2004(U)

PETITIONER:

**SOUTH MALABAR GRAMIN BANK OFFICERS'
CONGRESS, HAVING ITS REGISTERED OFFICE AT
ZAMSAM KOYA ROAD, KOZHIKODE, REPRESENTED
BY ITS SECRETARY M.P.RAMAKRISHNAN, 'PRAVEENA'
P.M.KUTTY ROAD, P.O.KARAPARAMBA,
KOZHIKODE -10.**

**BY ADV. SRI. R.K. MURALEEDHARAN
SMT. LAKSHMY. S**

RESPONDENTS:

- 1. THE UNION OF INDIA, REPRESENTED BY ITS
SECRETARY, MINISTRY OF FINANCE, NEW DELHI.**
- 2. THE CENTRAL BOARD OF DIRECT TAXES,
GOVT.OF INDIA, MINISTRY OF FINANCE,
NEW DELHI REPRESENTED BY ITS SECRETARY.**
- 3. THE SOUTH MALABAR GRAMIN BANK,
HAVING ITS PRINCIPAL OFFICE AT MALAPPURAM,
REPRESENTED BY ITS CHAIRMAN.**

**BY ADV. SRI.U.K.RAMAKRISHNAN
SRI.E.K.MADHAVAN
SRI.P.V.LOHITHAKSHAN
SMT.P.VIJAYAMMA
SRI.P.K.R.MENON(SR.),SR.COUNSEL FOR IT
SRI.GEORGE K. GEORGE, SC FOR IT**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 30/11/2007, THE COURT ON THE SAME DAY DELIVERED
THE FOLLOWING:**

WP(C).No. 180 of 2004(U)

A P P E N D I X

PETITIONER'S EXHIBITS:

**EXT. P1 : COPY OF THE NOTIFICATION OF THE 2ND
RESPONDENT DATED 25.9.2001.**

**EXT. P2 : COPY OF THE ORDER IN CMP. 18567/2003 IN O.P.
10767/2003 DATED 28.3.2003.**

// True Copy //

P.A. to Judge.

smp

KURIAN JOSEPH, J.

W.P.(C) NO. 180 OF 2004

Dated this the 30th day of November, 2007.

J U D G M E N T

This writ petition is filed with the following prayers:

- i) Issue a writ of certiorari or any other appropriate writ, order or direction quashing sub Clause (vi) of Sub Section (2) to Section 17 of the Income Tax Act 1961 as inserted by Finance Act 2001 and Rule 3 of Income Tax Rules, substituted by 22nd Amendment by notification SRO 940 (E) dated 25.9.2001 as illegal and violative of Article 19(1)(g) and Article 246 of the Constitution of India.

The issue is covered in favour of the revenue and against the petitioner by the decision reported in **Arunkumar and others vs. Union of India and others** ([2006] 286 ITR 89 (SC)).

Therefore, this writ petition is dismissed.

KURIAN JOSEPH, JUDGE.

smp