

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 28TH DAY OF FEBRUARY 2018 / 9TH PHALGUNA, 1939

WP(C).No. 6709 of 2018

PETITIONER:

THE ARUVIKKARA FARMERS SERVICE CO OPERATIVE BANK LTD. NO.603,
REPRESENTED BY ITS MANAGING DIRECTOR-IN-CHARGE,
ARUVIKKARA P.O., THIRUVANANTHAPURAM-695564.

BY ADVS.SRI.V.G.ARUN
SRI.T.R.HARIKUMAR

RESPONDENT(S) :

1. THE INCOME TAX OFFICER,
WARD-2(3), OFFICE OF THE JOINT COMMISSIONER OF INCOME TAX,
RANGE-2, AAYAKAR BHAVAN, KOWDIAR P.O.,
THIRUVANANTHAPURAM-695003.
2. THE COMMISSIONER OF INCOME TAX (APPEALS),
AAYAKAR BHAVAN, KOWDIAR, THIRUVANANTHAPURAM-695003.

BY SRI.CHRISTOPHER ABRAHAM, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28-02-2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

PBS

APPENDIX

PETITIONER(S) ' EXHIBITS

- EXHIBIT P1- A TRUE COPY OF THE CERTIFICATE DATED 21/02/2018,
ISSUED BY THE ASSISTANT REGISTRAR OF
CO-OPERATIVE SOCIETIES (GENERAL), NEDUMANGAD.
- EXHIBIT P2- A TRUE COPY OF THE ASSESSMENT ORDER FOR THE
YEAR 2011-2012 DATED 30/11/2017.
- EXHIBIT P3- A TRUE COPY OF THE NOTICE ISSUED BY THE 1ST
RESPONDENT DATED 30/11/2017.
- EXHIBIT P4- A TRUE COPY OF THE ASSESSMENT ORDER FOR THE
YEAR 2013-2014 DATED 15/12/2017.
- EXHIBIT P5- A TRUE COPY OF THE DEMAND NOTICE DATED
15/12/2017 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P6- A TRUE COPY OF THE NOTICE
NO.AADAA8303Q/ITO/W-2(3)/TVM/2017-18 DATED
12/02/2018.
- EXHIBIT P7- A TRUE COPY OF THE APPEAL MEMORANDUM FILED
AGAINST EXT.P2 ASSESSMENT ORDER ALONG WITH
COVERING LETTER DATED 10/02/2018.
- EXHIBIT P8- A TRUE COPY OF THE STAY PETITION DATED 10/02/2018,
FILED BY THE PETITIONER IN EXT.P7 APPEAL.
- EXHIBIT P9- A TRUE COPY OF THE APPEAL MEMORANDUM FILED
AGAINST EXT.P4 ASSESSMENT ORDER ALONG WITH
COVERING LETTER DATED 10/02/2018.
- EXHIBIT P10- A TRUE COPY OF THE STAY PETITION DATED 10/02/2018,
FILED BY THE PETITIONER IN EXT.P9 APPEAL.
- EXHIBIT P11- A TRUE COPY OF THE PROCEEDINGS
NO.AAAJA0262G/W-2(3)/TVM/2017-18 DATED 23/11/2017.
- EXHIBIT P12- A TRUE COPY OF THE JUDGMENT DATED 21/12/2017 IN
WP(C)NO.38566 OF 2017.

RESPONDENT'S EXHIBIT

NIL

/TRUE COPY/

PA TO JUDGE

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.6709 of 2018

Dated this the 28th day of February, 2018

JUDGMENT

The petitioner as against Ext.P2 and P4 assessment orders passed by the first respondent, filed appeals before the second respondent. The petitioner also filed applications for stay. Ext.P12 is the judgment in W.P.(C) No.38566 of 2017 dated 21.12.2017.

In the light of the above, there shall be a direction to the second respondent to dispose the stay applications after adverting to Ext.P12 judgment within a period of two months. Till the disposal of the stay applications, all coercive steps pursuant to the impugned orders in appeals shall be deferred.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE