

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 23RD DAY OF MARCH 2020 / 3RD CHAITHRA, 1942

WP(C) .No.9153 OF 2020

PETITIONER/S:

THE ARIYUR SERVICE CO-OPERATIVE BANK LTD.,  
KOTTOPADAM P.O., MANNARKKAD, PALAKKAD-678583,  
REPRESENTED BY ITS SECRETARY,  
N.P.KARTHIAYANI, AGED 49, W/O.CHANDRASEKHARAN,

BY ADVS.  
SRI.HARISANKAR V. MENON  
SMT.MEERA V.MENON

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER,  
WARD 1, AYAKAR BHAVAN, PALAKKAD-678014.
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS),  
THRISSUR-680021.
- 3 THE INCOME TAX APPELLATE TRIBUNAL,  
AYAKAR BHAVAN, KAKKANADU, KOCHI-682030,  
REPRESENTED BY ITS REGISTRAR.

OTHER PRESENT:

R1 & R2 BY SRI.JOSE JOSEPH, SC, IT.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
23.03.2020, ALONG WITH WP(C).9155/2020, WP(C).9157/2020, THE COURT  
ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 23RD DAY OF MARCH 2020 / 3RD CHAITHRA, 1942

WP(C).No.9155 OF 2020

PETITIONER/S:

THE ARIYUR SERVICE CO-OPERATIVE BANK LTD.,  
KOTTOPADAM P.O., MANNARKKAD, PALAKKAD-678583,  
REPRESENTED BY ITS SECRETARY,  
N.P.KARTHIAYANI, AGED 49, W/O.CHANDRASEKHARAN.

BY ADVS.  
SRI.HARISANKAR V. MENON  
SMT.MEERA V.MENON

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER  
WARD 4, AYAKAR BHAVAN, PALAKKAD-678014.
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS),  
THRISSUR-680021.
- 3 THE INCOME TAX APPELLATE TRIBUNAL,  
AYAKAR BHAVAN, KAKKANADU, KOCHI-682030,  
REPRESENTED BY ITS REGISTRAR.

OTHER PRESENT:

R1 & R2 BY SRI.JOSE JOSEPH, SC, IT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
23.03.2020, ALONG WITH WP(C).9153/2020, WP(C).9157/2020, THE  
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 23RD DAY OF MARCH 2020 / 3RD CHAITHRA, 1942

WP(C).No.9157 OF 2020

PETITIONER/S:

THE ARIYUR SERVICE CO-OPERATIVE BANK LTD.,  
KOTTOPADAM P.O., MANNARKKAD, PALAKKAD-678583,  
REPRESENTED BY ITS SECRETARY,  
N.P.KARTHIAYANI, AGED 49, W/O.CHANDRASEKHARAN.

BY ADVS.  
SRI.HARISANKAR V. MENON  
SMT.MEERA V.MENON

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER  
WARD 4, AYAKAR BHAVAN, PALAKKAD-678014.
- 2 THE COMMISSIONER OF INCOME TAX (APPEALS),  
THRISSUR-680021.
- 3 THE INCOME TAX APPELLATE TRIBUNAL,  
AYAKAR BHAVAN, KAKKANADU, KOCHI-682030,  
REPRESENTED BY ITS REGISTRAR.

OTHER PRESENT:

R1 & R2 BY SRI.JOSE JOSEPH, SC, IT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
23.03.2020, ALONG WITH WP(C).9153/2020, WP(C).9155/2020, THE  
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K. Vinod Chandran, J.

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W.P(C) No.9153, 9155 and 9157 of 2020  
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Dated this the 23<sup>rd</sup> day of March, 2020

JUDGMENT

These writ petitions are against the recovery initiated while appeals are pending. The issue is also with respect to the coverage of the petitioner under Section 80P of the Income Tax Act, 1961, which has to be adjudicated on the basis of the Full Bench decision in Mavilayil Service Co-operative Bank Limited v. Commissioner of Income Tax, Calicut [2019 (2) KHC 287 (FB)].

2. In the present case, the demand is with respect to assessment years 2013-14, 2014-15 and 2015-16. Exhibit P3 second appeal along with Exhibit P4 stay petition in the respective writ petitions are pending before the Tribunal. In the circumstance of the case, I am of the opinion that there shall be a stay of recovery till the appeals are disposed of.

The writ petitions are disposed of with the above direction, without any observation on the merits of the matter.

Sd/-  
K.VINOD CHANDRAN  
JUDGE

Vku/-

**APPENDIX OF WP(C) 9153/2020**

**PETITIONER'S/S EXHIBITS:**

EXHIBIT P1	COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR THE YEAR 2013-14 DATED 23.3.2016.
EXHIBIT P2	COPY OF APPELLATE ORDER ISSUED BY THE 2ND RESPONDENT FOR THE YEAR 2013-14 DATED 18.2.2020.
EXHIBIT P3	COPY OF APPEAL FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT 2013-14 DATED 13.3.2020.
EXHIBIT P4	COPY OF STAY PETITION FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT DATED 13.3.2020.

**APPENDIX OF WP(C) 9155/2020**

**PETITIONER'S/S EXHIBITS:**

- |            |  |
|------------|--|
| EXHIBIT P1 | COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST<br>RESPONDENT FOR THE YEAR 2014-15 DATED<br>14.12.2016. |
| EXHIBIT P2 | COPY OF APPELLATE ORDER ISSUED BY THE 2ND<br>RESPONDENT FOR THE YEAR 2014-15 DATED<br>18.02.2020.  |
| EXHIBIT P3 | COPY OF APPEAL FILED BY THE PETITIONER<br>BEFORE THE 3RD RESPONDENT 2014-15 DATED<br>13.03.2020.   |
| EXHIBIT P4 | COPY OF STAY PETITION FILED BY THE<br>PETITIONER BEFORE THE 3RD RESPONDENT DATED<br>13.03.2020.    |

**APPENDIX OF WP(C) 9157/2020**

**PETITIONER'S/S EXHIBITS:**

- |            |  |
|------------|--|
| EXHIBIT P1 | COPY OF ASSESSMENT ORDER ISSUED BY THE 1ST<br>RESPONDENT FOR THE YEAR 2015-16 DATED<br>22.12.2017. |
| EXHIBIT P2 | COPY OF APPELLATE ORDER ISSUED BY THE 2ND<br>RESPONDENT FOR THE YEAR 2015-16 DATED<br>18.2.2020.   |
| EXHIBIT P3 | COPY OF APPEAL FILED BY THE PETITIONER<br>BEFORE THE 3RD RESPONDENT 2015-16 DATED<br>13.3.2020.    |
| EXHIBIT P4 | COPY OF STAY PETITION FILED BY THE<br>PETITIONER BEFORE THE 3RD RESPONDENT DATED<br>13.3.2020.     |

[TRUE COPY]