

IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS
TUESDAY, THE 30TH DAY OF APRIL, 2020/10TH VAISAKHA, 1942
W.P(C) NO. 9587 OF 2020

PETITIONER :

M/S. ELAVOOR SERVICE CO-OPERATIVE BANK LTD.
NO. 1009, P.O ELAVOOR, ERNAKULAM – 683 572,
REPRESENTED BY ITS SECRETARY SHRI JOSEPH P. JOHN

BY ADVS V.P NARAYAN
 NISHA JOHN
 DIVYA RAVINDRAN
 BASKARA KRISHNAN .R

RESPONDENTS :

1. THE INCOME TAX OFFICER,
 WARD – 3, TPS, KAP COMMERCIAL COMPLEX,
 O/O ADDITIONAL COMMISSIONER OF INCOME TAX,
 ALUVA RANGE, R.S. ROAD,
 ALUVA – 683 101

2. THE COMMISSIONER OF INCOME TAX (APPEALS),
 28/243, “POORNIMA”, NEAR MANORAMA JUNCTION,
 PANAMPILLY NAGAR, KOCHI – 682 036

BY SRI.JOSE JOSEPH, SC

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 30.04.2020, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

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Dated this the 30th day of April, 2020

I have heard the counsel for the petitioner through video conferencing. I have also heard the standing counsel for income tax who has taken notice on behalf of respondents. In the facts and circumstances of the case, I deem it fit that this writ petition be disposed of.

2. Petitioner is an income tax assessee and the issue relates to the assessment year 2017-18. By Ext.P1, the 1st respondent disallowed petitioner's claim for deduction under Section 80P of the Income Tax Act and demanded an amount of ₹88,05,629/- as tax.

3. Challenging the said assessment, petitioner has preferred Ext. P2 appeal contending that the reason for disallowing petitioner's claim for deduction under section 80P is not tenable. While the appeal is pending, the respondents have initiated recovery proceedings to recover the tax

allegedly due.

4. I find force in the contention of the counsel for the petitioner that if the respondents proceed with coercive steps pending consideration of the statutory appeal, the same will be rendered redundant and petitioner will be put to severe difficulties.

In such circumstances, I dispose of the writ petition by directing the respondents not to proceed with any coercive steps against the petitioner pending disposal of Ext.P2 appeal. I also direct the 1st respondent to consider and dispose of Ext. P2 appeal within a period of 6 months without insisting on payment of the tax demanded.

Sd/-
BECHU KURIAN THOMAS
JUDGE

APPENDIX

PETITIONER'S EXHIBITS :

**EXHIBIT-P1 : TRUE COPY OF ASSESSMENT ORDER DATED
30.12.2019 FOR AY-2017-18 ALONG WITH
DEMAND NOTICE PASSED BY THE 1ST RESPONDENT**

**EXHIBIT-P2 : TRUE COPY OF THE MEMORANDUM OF APPEAL
DATED 24.01.2020 FILED BY THE PETITIONER
BEFORE THE 2ND RESPONDENT FOR AY-2017-18.**

**EXHIBIT-P3 : TRUE COPY OF THE STAY PETITION DATED
20.04.2020 FILED BY THE PETITIONER BEFORE
THE 2ND RESPONDENT FOR AY-2017-18**