

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DAMA SESHADRI NAIDU

WEDNESDAY, THE 12TH DAY OF DECEMBER 2018 / 21ST AGRAHAYANA, 1940

WP(C).No. 40456 of 2018

PETITIONER:

M/S. KERALA STATE CO-OPERATIVE AGRICULTURAL AND RURAL
DEVELOPMENT BANK LTD
KASCARD BUILDING, PB NO.56, STATUE JUNCTION, TRIVANDRUM-695001,
REPRESENTED BY ITS MANAGING DIRECTOR AND AUTHORISED SIGNATORY
MR.E DEVADASAN.

BY ADV. SRI.JOSE JACOB

RESPONDENTS:

- 1 INCOME TAX OFFICER
WARD-2(1), AAYAKAR BHAVAN, KOWDIAR.P.O., TRIVANDRUM-695003.
- 2 COMMISSIONER OF INCOME TAX (APPEALS),
AAYAKAR BHAVAN, KOWDIAR,
TRIVANDRUM-695003.
- 3 DEPUTY COMMISSIONER OF INCOME TAX,
CIRCLE 2(1), RANGE-2, AAYAKAR BHAVAN, KOWDIAR, TRIVANDRUM-695003.
- 4 INCOME TAX APPELLATE TRIBUNAL,
COCHIN BENCH, 1ST FLOOR, BLOCK C-I AND C-II, KENDRIYA BHAVAN,
KAKKANAD, COCHIN-682037.

SC SRI. CHRISTOPHER ABRAHAM

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12.12.2018, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner, a Co-Operative Society registered under the Kerala State Societies Act, questioned the Exts.P5 and P6 orders and Ext.P7 demand notice, before the 4th respondent. The petitioner has also filed a stay petition in the appeal. Ventilating its grievance that the authorities are taking coercive steps before the appellate authority could consider the stay petition, the petitioner has filed this writ petition.

2. Heard the learned counsel for the petitioner and the learned Government Pleader.

3. I reckon the petitioner has exercised on time its statutory remedy of filing an appeal. It appears that it has also filed a stay petition. Procedural fairness demands that the authorities may wait, before taking further steps, until the appellate authority decides on the stay petition.

Therefore, I dispose of the writ petition directing the respondent authority to defer coercive steps until the 4th respondent considers the stay petition. I also hope that the 4th respondent will dispose of the stay petition expeditiously.

Sd/-

DAMA SESHADRI NAIDU
JUDGE

APPENDIX

PETITIONER'S EXHIBITS:

- EXHIBIT P1 COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE RELATING TO AY 2012-13 DATED 24.2.2015.
- EXHIBIT P2 COPY OF THE ASSESSMENT ORDER AND DEMAND NOTICE RELATING TO AY 2014-15 DATED 20.10.2016.
- EXHIBIT P3 COPY OF THE ORDER OF THE CIT(A) FOR AY 2012-13 DATED 8.11.2018.
- EXHIBIT P4 COPY OF THE ORDER OF THE CIT(A) FOR AY 2014-15 DATED 8.11.2018.
- EXHIBIT P5 COPY OF THE ORDER PASSED BY THE ASSESSING OFFICER GIVING EFFECT TO THE ORDER OF CIT (A) FOR AY 2012-13 DATED 7.12.2018.
- EXHIBIT P6 COPY OF THE ORDER PASSED BY THE ASSESSING OFFICER GIVING EFFECT TO THE ORDER OF THE CIT(A) FOR AY 2014-15 DATED 7.12.2018.
- EXHIBIT P7 COPY OF THE DEMAND NOTICE DATED 7.12.2018.
- EXHIBIT P8 COPY OF THE APPEAL DOCUMENTS FILED WITH THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH (ITAT) FOR AY 2012-13 DATED 11.12.2018.
- EXHIBIT P9 COPY OF THE APPEAL DOCUMENTS FILED WITH THE ITAT FOR AY 2014-15 DATED 11.12.2018.
- EXHIBIT P10 COPY OF THE PETITION FOR STAY OF COLLECTION OF TAX FILED WITH THE ITAT FOR AY 2012-13 DATED 11.12.2018.
- EXHIBIT P11 COPY OF THE PETITION FOR STAY OF COLLECTION OF TAX FILED WITH THE ITAT FOR AY 2014-15 DATED 11.12.2018.

RESPONDENTS' EXHIBITS - NIL

// TRUE COPY //

P.A. TO JUDGE

SD