(2024) 05 KL CK 0220

In the High Court Of Kerala

Case No : Writ Petition (C) No.17320 Of 2024

Kerala Kera Karshaka Sahakarana Federation Limited APPELLANT

Vs

Assessment Unit RESPONDENT

Date of Decision : 27-05-2024

Acts Referred:
Income Tax Act, 1961 — Section 80P, 143(3), 144(B)

Citation : (2024) 05 KL CK 0220

Hon'ble Judges : Murali Purushothaman, J

Bench : Single Bench

Advocate : Aditya Unnikrishnan, Priyadarsini S., Anil D. Nair, Christopher Abraham, P.R.Ajith Kumar

Final Decision : Disposed Of

Judgement

Murali Purushothaman, J

1. The petitioner is a Co-operative Society registered under Kerala State Co-operative Societies Act, 1969. According to the petitioner, the petitioner is entitled for exemption/deduction under the Income Tax Act as per Section 80 P of the Act. Ext.P1 is the assessment order for the year 2022-23 passed by the 1st respondent under Section 143(3) r/w Section 144 B of the Income Tax Act. Against Ext.P1, the petitioner has filed Ext. P2 appeal and Ext.P3 stay petition. The limited prayer of the petitioner is for a consideration of Ext. P2 appeal by the 2nd respondent.

2. Heard the learned counsel for the petitioner and the learned Standing Counsel for the Income Tax Department.

3. Since Ext P2 is a statutory appeal, there will be a direction to the 2nd respondent to consider and dispose of Ext.P2 appeal as expeditiously as possible, at any rate, within a period of three months from the date of receipt of a copy of this judgment. Till such time orders are passed in the appeal, there shall not be any recovery proceedings against the petitioner pursuant to Ext.P1.

The writ petition is disposed of with the above direction.