



2025:KER:16944

IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS
FRIDAY, THE 28TH DAY OF FEBRUARY 2025 / 9TH PHALGUNA, 1946
WP(C) NO. 7312 OF 2025

PETITIONER:

THE RAMAPURAM SERVICE CO-OPERATIVE BANK LTD.
RAMAPURAM.P.O, RAMAPURAM.
MALAPPURAM, PIN - 679321
REPRESENTED BY ITS SECRETARY

BY ADV O.D.SIVADAS

RESPONDENTS:

- 1 NATIONAL FACELESS APPEAL CENTRE
INCOME TAX DEPARTMENT, NEW DELHI,
REPRESENTED BY THE COMMISSIONER OF-
INCOME TAX (APPEALS), PIN - 110001
- 2 THE INCOME TAX OFFICER, (TDS)
INCOME TAX DEPARTMENT,
TIRUR, PIN - 676001

BY ADVS.
KEERTHIVAS GIRI
ADV. P.G. JAYASHANKAR

OTHER PRESENT:

SRI. JOSE JOSEPH,
STANDING COUNSEL

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 28.02.2025, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



BECHU KURIAN THOMAS, J.

W.P.(C). No.7312 of 2025

Dated this the 28th day of February, 2025

JUDGMENT

Petitioner seeks for a direction to dispose of Exhibit-P2 appeal filed by the petitioner relating to the assessment year 2021-22 and also to restrain the coercive proceedings pursuant to the order of assessment.

2. I have heard Sri. O. D. Sivadas, the learned counsel for the petitioner as well as Sri. Jose Joseph, the learned Standing Counsel for the respondents.

3. Petitioner had preferred an appeal on 25.04.2024 before the first respondent by challenging the order issued by the second respondent under Section 201 r/w Section 201 (1A) of the Income Tax Act, 1961. In the meantime, petitioner apprehends coercive proceedings pursuant to Exhibit-P1 order. However, petitioner has not yet preferred any stay petition and has therefore approached this Court seeking stay of coercive proceedings.

4. Considering the entire circumstances, I am of the view that the petitioner can be given the liberty of filing a stay petition before the Appellate Authority in a time-bound manner, and if so, the Appellate Authority can be directed to consider the same.



2025:KER:16944

W.P.(C). No.7312 of 2025

-:3:-

5. Accordingly, there will be a direction to the first respondent to accept any application for stay of coercive proceedings pursuant to Exhibit-P1, if filed within 15 days from today, and consider the same and pass appropriate orders within an outer time limit of two months from the date of receipt of the said stay petition. In the interest of justice, coercive proceedings pursuant to Exhibit-P1 will be kept in abeyance till orders as directed above are passed by the Appellate Authority. It is clarified that if the petitioner fails to file a stay petition within the time period mentioned above, the benefit of this order will not be available. In case, the portal is to be enabled for filing the stay petition as directed above, the same shall also be enabled by the competent authority .

The writ petition is disposed of as above.

Sd/-

**BECHU KURIAN THOMAS
JUDGE**

Jka/28.02.25.



2025:KER:16944

W.P.(C). No.7312 of 2025

-:4:-

APPENDIX OF WP(C) 7312/2025

PETITIONER'S EXHIBITS

Exhibit P1 TRUE COPY OF THE ASSESSMENT ORDER ISSUED
BY THE TO THE PETITIONER TO LEVY TDS FOR
THE ASSESSMENT YEAR 2021-22 DATED
29.03.2024.

Exhibit P2 TRUE COPY OF THE APPEAL FILED BY THE
PETITIONER BEFORE THE 1ST RESPONDENT
DATED 25.04.2024.

Exhibit P3 TRUE COPY OF THE DEMAND NOTICE DATED
11.02.2025 ISSUED BY THE 2ND RESPONDENT.