



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE DR. JUSTICE KAUSER EDAPPAGATH

MONDAY, THE 7TH DAY OF APRIL 2025 / 17TH CHAITHRA, 1947

RP NO. 494 OF 2025

AGAINST THE JUDGMENT DATED 15.11.2023 IN WA NO.1871 OF 2023
OF HIGH COURT OF KERALA

REVIEW PETITIONER/1ST RESPONDENT IN WA/1ST RESPONDENT IN WPC:

INCOME TAX OFFICER
WARD I & TPS, INCOME TAX OFFICE, CITY PLAZA, WEST NADA,
GURUVAYOOR, PIN - 680101

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

RESPONDENTS/RESPONDENTS/APPELLANT AND 2ND RESPONDENT IN
WA/PETITIONER AND 2ND RESPONDENT IN WP(C) :

- 1 KADAVALOOR SERVICE CO-OPERATIVE BANK LTD. NO. 3821
KADAVALOOR P. O., THRISSUR DISTRICT, REPRESENTED BY ITS
SECRETARY, PIN - 680543
- 2 STATE BANK OF INDIA
PERUMBILAVU BRANCH, TRIVENI PLAZA, PERUMPILAVU,
THRISSUR, PIN - 680519

BY ADVS. SRI.P.C.SASIDHARAN, SC
SMT.G.MONI

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON
07.04.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**ORDER****Dr. A.K.Jayasankaran Nambiar, J.**

On going through the averments in the Review Petition, we find that it proceeds on a misunderstanding of the terms of the earlier interim order that were made absolute at the time of disposal of the Writ Appeal. Contrary to what is stated in the grounds in the Review Petition, this Court had never held even *prima facie* that the exercise of power under Section 226(3) of the Income Tax Act was arbitrary. All that was said was that the manner in which the authorities proceeded Section 226(3) was unfair to the assessee inasmuch as the assessee did not even get a breathing time to respond to the notices issued to him. We do not see how the review petitioner is prejudiced by the said *prima facie* observations that were subsequently made absolute while disposing the Writ Appeal. The Review Petition therefore fails and is accordingly dismissed.

Sd/-

**DR. A.K.JAYASANKARAN NAMBIAR
JUDGE**

Sd/-

**DR. KAUSER EDAPPAGATH
JUDGE**

**APPENDIX OF RP 494/2025****PETITIONER ANNEXURES**

Annexure A1	A TRUE COPY OF THE DEMAND NOTICE DATED 23.06.2023 ISSUED TO THE 1ST RESPONDENT
Annexure A2	A TRUE COPY OF THE REMINDER DEMAND NOTICE DATED 18.07.2023 ISSUED TO THE 1ST RESPONDENT
Annexure A3	A TRUE COPY OF THE DEMAND NOTICE DATED 03.08.2023 DIRECTING THE 1ST RESPONDENT HEREIN TO PAY THE OUTSTANDING AMOUNT
Annexure A4	THE TRUE COPY OF THE PROPOSAL SUBMITTED TO THE PRINCIPAL COMMISSIONER OF INCOME TAX, KOZHIKODE, DATED 14.08.2023
Annexure A5	A TRUE COPY OF THE LETTER DATED 07.09.2023 ISSUED BY THE PRINCIPAL COMMISSIONER OF INCOME TAX, KOZHIKODE