



2023:KER:77398

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 1<sup>ST</sup> DAY OF DECEMBER 2023 / 10TH AGRAHAYANA, 1945

WP(C) NO. 39862 OF 2023

PETITIONER:

VALLAPUZHA SERVICE CO-OPERATIVE BANK LTD  
9/283, NELLAYA, CHERUPULASSERY, PALAKKAD,  
KERALA REPRESENTED BY ITS SECRETARY,  
SRI. ASHRAFALI. P,  
PIN - 679335

BY ADV. V.P.NARAYANAN

RESPONDENTS:

- 1 THE INCOME TAX OFFICER  
WARD-3, AAYAKAR BHAVAN,  
INCOME TAX OFFICE,  
ENGLISH CHURCH ROAD,  
PALAKKAD- ,  
PIN - 678014
- 2 THE NATIONAL FACELESS APPELLATE CENTRE  
MAYUR BHAWAN, CONNAUGHT LANE,  
BARAKHAMBHA ROAD,  
NEW DELHI  
REPRESENTED BY COMMISSIONER OF INCOME TAX APPEALS  
(NFAC) ,  
PIN - 110001
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX  
(KERALA)  
CENTRAL REVENUE BUILDING,  
I.S. PRESS ROAD,  
KOCHI, PIN - 682018

BY SRI. JOSE JOSEPH, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR  
ADMISSION ON 01.12.2023, THE COURT ON THE SAME DAY  
DELIVERED THE FOLLOWING:



### **JUDGMENT**

The present writ petition has been filed impugning the orders in Exts.P5, P6 and P7 passed by the second respondent under Section 250 of the Income Tax Act, 1961 for the assessment years 2014-15 & 2015-16. The learned counsel for the petitioner submits that the first appellate authority has not considered all the grounds taken by the petitioner assessee and therefore, this Court may remand back the matter to the first appellate authority to re-consider the grounds taken by the petitioner assessee against the assessment orders in Exts.P1 to P3.

2. If the appellate authority has not considered one or more grounds taken by the assessee, the order passed by the first appellate authority does not become bad in law. The petitioner has a remedy to file appeal against the orders and may take all the grounds taken before the first appellate authority as well as additional



grounds. However, for non-consideration of one or more grounds by the first appellate authority, this Court could not exercise its judicial review jurisdiction under Article 226 of the Constitution of India.

I find this writ petition wholly misconceive and accordingly, it is dismissed.

Sd/-

**DINESH KUMAR SINGH**

**JUDGE**

APPENDIX

## PETITIONER EXHIBITS

- EXHIBIT P1 THE TRUE COPY OF THE ASSESSMENT ORDER ALONG WITH THE DEMAND NOTICE ISSUED IN CASE OF THE PETITIONER FOR AY 2014-15 PASSED BY THE 1ST RESPONDENT UNDER SECTION 143(3) OF THE ACT DATED 20.12.2016
- EXHIBIT P2 THE TRUE COPY OF THE RECTIFICATION ORDER ISSUED UNDER SECTION 154 OF THE ACT BY THE 1ST RESPONDENT FOR AY 2014-15
- EXHIBIT P3 THE TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT FOR AY 2015-16 UNDER SECTION 143(3) OF THE DATED 29.11.2017
- EXHIBIT P4 A TRUE COPY OF THE NOTE SUBMITTED BY THE PETITIONER DATED 25.09.2023 IN REPLY TO THE NOTICE ISSUED UNDER SECTION 250 OF THE ACT FOR AY 2014-15
- EXHIBIT P5 THE TRUE COPY OF THE APPELLATE ORDER PASSED BY THE 2ND RESPONDENT UNDER SECTION 250 OF THE ACT FOR AY 2014-15, DATED 31.10.2023
- EXHIBIT P6 A TRUE COPY OF THE APPELLATE ORDER ISSUED BY THE 2ND RESPONDENT UNDER SECTION 250 OF THE ACT FOR AY 2014-15 DATED 10.10.2023 AGAINST THE ORDER PASSED UNDER SECTION 154 OF THE ACT
- EXHIBIT P7 A TRUE COPY OF THE APPELLATE ORDER PASSED BY THE 2ND RESPONDENT UNDER SECTION 250 OF THE ACT FOR AY 2015-16, DATED 31.10.2023
- EXHIBIT P8 THE TRUE COPY OF THE JUDGMENT OF THIS HON'BLE COURT IN W.A NO. 753/2021 DATED 28.06.2021 IN THE CASE OF M/S POONJAR SERVICE CO-OPERATIVE BANK LTD VS INCOME TAX OFFICER



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**EXHIBIT P9**

**THE TRUE COPY OF THE JUDGMENT IN THE CASE  
OF KARUVANNUR SERVICE CO-OPERATIVE BANK  
LTD VS ITO IN W.P ( C ) NO. 16614/2022  
DATED 25.05.2022**