



2023:KER:77871

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

TUESDAY, THE 5<sup>TH</sup> DAY OF DECEMBER 2023/14TH AGRAHAYANA, 1945

WP(C) NO. 39941 OF 2023

PETITIONER:

THE PULIYOOR SERVICE CO-OPERATIVE BANK LTD NO  
A109,  
REPRESENTED BY ITS SECRETARY  
PERISSERY P.O,  
CHENGANNOOR,  
ALAPPUZHA,  
PIN - 689126

BY ADVS.  
DIPU.R  
P.V.SARITHA VENUGOPAL  
K.S.BAIJU  
DEVI KRIPA R.  
DHANYA BABU  
NEETHU SASI  
ANSU SARA MATHEW

RESPONDENTS:

- 1 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,  
KERALA REGION  
MINISTRY OF FINANCE,  
GOVERNMENT OF INDIA,  
CENTRAL REVENUE BUILDING,  
IS PRESS ROAD,  
KOCHI, PIN - 682018
- 2 THE CENTRAL BOARD OF DIRECT TAXES [CBDT],  
REPRESENTED BY THE CHAIRMAN  
DEPARTMENT OF REVENUE,  
MINISTRY OF FINANCE,  
GOVERNMENT OF INDIA,  
NORTH BLOCK, NEW DELHI,  
PIN - 110001
- 3 THE NATIONAL FACELESS ASSESSMENT CENTRE [NFAC],  
REPRESENTED BY PRINCIPAL CHIEF COMMISSIONER OF  
INCOME TAX  
GOVERNMENT OF INDIA,  
NORTH BLOCK,  
NEW DELHI,  
PIN - 110001



- 4 INCOME TAX OFFICER  
AYYANKAR BHAVAN,  
INCOME TAX OFFICE,  
[WARD 2], BEACH ROAD,  
ALAPPUZHA, PIN - 688001
  
- 5 STATE OF KERALA,  
REPRESENTED BY ITS SECRETARY,  
DEPARTMENT OF CO-OPERATION  
SECRETARIAT,  
THIRUVANANTHAPURAM,  
PIN - 695001
  
- 6 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,  
KERALA  
JAWAHAR SAHAKARNA BHAVAN,  
DPI JUNCTION,  
THYCAUD P.O,  
THIRUVANANTHAPURAM,  
PIN - 695014
  
- 7 JOINT REGISTRAR OF CO-OPERATIVE SOCIETIES  
[GENERAL], ALAPPUZHA  
OFFICE OF THE JOINT REGISTRAR OF CO-OPERATIVE  
SOCIETIES,  
MULLACKAL,  
ALAPPUZHA,  
PIN - 688011

R1 TO R4 BY JOSE JOSEPH, STANDING COUNSEL

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR  
ADMISSION ON 05.12.2023, THE COURT ON THE SAME DAY  
DELIVERED THE FOLLOWING:



### **JUDGMENT**

The present writ petition filed under Article 226 of the Constitution of India has been filed impugning Exts.P2 order and P5 show cause notice under Sections 148A(d) and 144 of the Income Tax Act, 1961 (for short, the 'I.T.Act') respectively. The petitioner did not file return of its income for the assessment year 2015-16. The petitioner's case was selected in accordance with the risk management strategy formulated in this regard, as in the opinion of the authorities, the income of the petitioner has escaped assessment within the meaning of Section 147 of the I.T.Act. The petitioner was issued notice under Section 148 of the I.T.Act, on 07.04.2022 in Ext.P1. The petitioner did not respond to the said show cause notice and after giving an opportunity of hearing to the petitioner, the Ext.P2 order under clause(d) of Section 148A of the I.T.Act came to be passed on 06.04.2022. After the said order, various notices were issued to the petitioner, but the petitioner failed to respond to any of the notices and finally the impugned



Ext.P5 notice dated 31.10.2023 has been issued to the petitioner under Section 144 of the I.T.Act, giving him time till 14.12.2023 to file response to the said show cause notice.

The petitioner has still nine days left to file response/reply to the said show cause notice. This Court finds no ground to interfere with the writ petition. Therefore, the writ petition is dismissed as there is no error of jurisdiction or violation of principles of natural justice.

Sd/-

**DINESH KUMAR SINGH**  
**JUDGE**

DCS/07.12.2023



APPENDIX

PETITIONER EXHIBITS

- EXHIBIT P1                   THE TRUE COPY OF NOTICE UNDER SECTION  
148 OF THE ACT, 1961 DATED 07/04/2022
- EXHIBIT P2                   THE TRUE COPY OF ORDER UNDER SECTION  
148A(D) DATED 06/04/2022
- EXHIBIT P3                   THE TRUE COPY OF NOTICE DATED 05/02/2023  
UNDER SECTION 142(1) OF THE ACT. 1961  
ALONG WITH ANNEXURE
- EXHIBIT P4                   THE TRUE COPY OF NOTICE DATED 22/07/2023  
UNDER SECTION 142(1) OF THE ACT. 1961  
ALONG WITH ANNEXURE THERE TO
- EXHIBIT P5                   ". THE TRUE COPY OF SHOW CAUSE NOTICE  
DATED 31/10/2023 UNDER SECTION 144 OF  
THE ACT, 1961
- EXHIBIT P6                   THE TRUE COPY OF E -PROCEEDINGS RESPONSE  
ACKNOWLEDGEMENT