

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.73 OF 2018

AGAINST THE ORDER IN ITA 324/2017 DATED 10-08-2018 OF  
I.T.A.TRIBUNAL, COCHIN BENCH

APPELLANT/S:

ENANALLOOR SERVICE CO-OPERATIVE BANK LIMITED  
NO. 1147 REP BY ITS SECRETARY, AYAVANA PO,  
MUVATTUPUZHA, ERNAKULAM DIST - 686668

BY ADVS.  
SRI.C.A.JOJO  
SRI.JACOB CHACKO  
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (1 AND C)  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G. ROAD,  
KOCHI - 11
- 2 THE JOINT DIRECTOR  
DIRECTOR OF INCOME TAX (INTELLIGENCE) KOCHI,  
KANDAMKULATHY TOWERS, M.G. ROAD, KOCHI-11 , 682016
- 3 THE COMMISSIONER OF  
INCOME TAX (APPEAL), KADAVANTHRA KOCHI 682020  
  
R1-3 BY ADV. SRI.P.K.RAVINDRANATHA MENON (SR.)  
R1-3 BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

OTHER PRESENT:

SC, IT- SRI.P.K.RAVINDRANATHA MENON (SR)

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.265/2019 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.265 OF 2019

AGAINST THE ORDER IN ITA 454/COCH/2019 DATED 07-08-2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

KANMANAM SERVICE CO-OPERATIVE BANK LIMITED  
NO.10555, REPRESENTED BY ITS SECRETARY,  
KANMANAM P. O., MALAPPURAM DISTRICT - 676556.

BY ADVS.

SRI.C.A.JOJO

SRI.JACOB CHACKO

SRI.MATHEWS JOSEPH

SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (INTELLIGENCE)  
AYAKAR BHAVAN, MANANCHIRA, KOZHIKODE - 673001.
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE),  
KOCHI  
KANDAMKULATHY TOWERS, M. G. ROAD, KOCHI - 11
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL)  
KADAVANTHRA, KOCHI - 682020.
- 4 THE INCOME TAX OFFICER  
WARD - 1, TARIFF BAZAR, TIRUR - 676101.

R1-4 BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX  
SRI.P.K.RAVINDRANATHA MENON (SR.)

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.270 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 392/2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

UZHUVA SERVICE CO-OPERATIVE BANK LIMITED  
NO. 305, REPRESENTED BY ITS SECRETARY, PATTANAKKAD  
P.O. ALAPPUZHA DISTRICT.

BY ADVS.  
SRI.C.A.JOJO  
SRI.JACOB CHACKO  
SRI.MATHEWS JOSEPH  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (INTELLIGENCE)  
VELLAKINAR, ALAPPUZHA 688 001.
- 2 THE JOINT DIRECTOR DIRECTOR OF INCOME TAX  
(INTELLIGENCE), KOCHI  
KANDAMKULATHY TOWERS, M.G. ROAD KOCHI-11
- 3 THE COMMISSIONER OF INCOME  
TAX (APPEALS), KADAVANTHRA. KOCHI 682 020

SRI.P.K.RAVINDRANATHA MENON (SR.)  
R1-3 BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.271 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 235/2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

MANAKKAD SERVICE CO-OPERATIVE BANK LIMITED  
NO.1796, REPRESENTED BY ITS SECRETARY,  
MANAKKAD P. O., THODUPPUZHA IDUKKI DISTRICT.

BY ADVS.  
C.A.JOJO  
SRI.JACOB CHACKO  
SRI.MATHEWS JOSEPH  
SWATHY S

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER  
(I AND CI) 5TH FLOOR, KANDAMKULATHY TOWERS,  
M. G. ROAD, KOCHI - 682 011.
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI, KANDAMKULATHY TOWERS, M. G. ROAD,  
KOCHI - 682 011.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL)  
KADAVANTHRA, KOCHI - 682 020

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.272 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 216/2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

MULAKKUZHA SERVICE CO-OPERATIVE BANK LIMITED,  
NO.1224, REPRESENTED BY ITS SECRETARY, MULAKKUZHA  
P.O., CHENGANNUR, ALAPPUZHA DISTRICT - 689 505.

BY ADVS.

SRI.C.A.JOJO

SRI.JACOB CHACKO

SRI.MATHEWS JOSEPH

SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (INTELLIGENCE) NAVARATNAM,  
VELLAKINAR, ALAPPUZHA - 688 001.
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI,  
KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI - 11.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL),  
KADAVANTHRA, KOCHI - 682 020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.273 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 442/2017 DATED 01-08-2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

VETTAKKAL SERVICE CO-OPERATIVE BANK LIMITED  
NO.1812 REPRESENTED BY ITS SECRETARY,  
VETTAKKAL,P.O, CHERTHALA, ALAPPUZHA DISTRICT

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (INTELLIGENCE) NAVARATNAM  
VELLAKINAR, ALAPPUZHA-688001
- 2 THE JOINT DIRECTOR OF INCOME TAX(INTELLIGENCE)  
KOCHI, KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI-11
- 3 THE COMMISSIONER OF INCOME TAX  
(APPEAL), KADAVANTHRA, KOCHI-20

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.274 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 214/2017 DATED 20-06-2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

KARIKODE SERVICE CO-OPERATIVE LTD NO.4009 BANK  
REPRESENTED BY ITS SECRETARY, KEERIKODE P.O.,  
THODUPUZHA EAST IDUKKI DISTRICT-685 620.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C)  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-11.
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI  
KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI-11.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL)  
KADAVANTHRA, KOCHI-20.
- 4 THE INCOME TAX OFFICER  
WARD-1 AND TPS, THODUPUZHA P.O., PIN-685 585.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.275 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 441/2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

ARTHINKAL VILLAGE SERVICE CO-OPERATIVE BANK LIMITED  
NO.3772 REPRESENTED BY ITS SECRETARY,  
ARTHINKAL.P.O, ALAPPUZHA DISTRICT-688530

BY ADVS.  
SRI.C.A.JOJO  
SRI.JACOB CHACKO  
SRI.MATHEWS JOSEPH  
KUM.S.SWATHY

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (INTELLIGENCE) NAVARATNAM  
NAVARATNAM, VELLAKINAR, ALAPPUZHA-688001
- 2 THE JOINT DIRECTOR OF INCOME TAX  
(INTELLIGENCE) KOCHI, KANDAMKULATHY TOWER,M.G.ROAD,  
KOCHI-682011
- 3 THE COMMISSIONER OF INCOME TAX  
(APPEAL), KADAVANTHRA, KOCHI-682020

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.276 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 405/2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

NEENDOOR SERVICE CO-OPERATIVE BANK LIMITED  
NO. 2641 REPRESENTED BY ITS SECRETARY, NENDOOR P.O.  
KOTTAYAM DISTRICT .

BY ADVS.  
SRI.C.A.JOJO  
SRI.JACOB CHACKO  
SRI.MATHEWS JOSEPH  
S.SWATHY

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (INTELLIGENCE)  
VELLAKINAR, ALAPPUZHA 688 001.
- 2 THE JOINT DIRECTOR OF INCOME TAX  
(INTELLIGENCE) KOCHI. KANDAMKULATHY TOWER M.G. ROAD  
KOCHI 11.
- 3 THE COMMISSIONER OF INCOME TAX  
(APPEAL), KADAVANTHRA, KOCHI -20.
- 4 THE INCOME TAX OFFICER,  
(INTELLIGENCE), VELLAKINAR, ALLEPPEY 688 001.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.279 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 418/2019 DATED 08-07-2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

MEKKADAMPU SERVICE CO-OPERATIVE BANK LTD NO.4073  
BANK REPRESENTED BY ITS SECRETARY,  
MEKKADAMPU.P.O,ERNAKULAM DISTRICT.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I&C)  
5TH FLOOR,KANDAMKULATHY TOWERS,  
M.G.ROAD ,KOCHI-11.
- 2 THE JOINT DIRECTOR OF INCOME TAX(INTELLIGENCE) ,  
KOCHI.11
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL) ,  
KADAVANTHRA,KOCHI-682019.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.280 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 260/2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

THYCATTUSSERRY SERVICE CO-OPERATIVE BANK LIMITED  
NO.275  
REPRESENTED BY ITS SECRETARY, THYCATTUSSERRY.P.O.,  
ALAPPUZHA DISTRICT.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C),  
VELLAKINAR, ALAPPUZHA-688001.
- 2 THE JOINT DIRECTOR  
DIRECTOR OF INCOME TAX (INTELLIGENCE), KOCHI,  
KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI-11.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL),  
KADAVANTHRA, KOCHI-20.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.287 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 230/2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

POONITHARA SERVICE CO-OPERATIVE BANK LIMITED,  
E-840 REPRESENTED BY ITS SECRETARY, VAEGHESE K.Y.,  
AGED 57, S/O.JACOB POONITHARA P.O., ERNAKULAM  
DISTRICT- 682038.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C) ,  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI- 682011.
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI,  
KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI- 682011.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL) ,  
KADAVANTHRA, KOCHI- 682020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.289 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 473/2015 DATED 23-08-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

KAKKOOR SERVICE CO-OPERATIVE BANK LIMITED  
NO 163, REPRESENTED BY ITS SECRETARY, GRACY  
CHERIAN, AGED 58, W/O. GEORGE, KAKKOOR P.O,  
ERNAKULAM DISTRICT, PIN 686 662

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER(I AND C)  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G ROAD,  
KOCHI 682 011
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE )  
KOCHI, KANDAMKULATHY TOWERS,  
M.G ROAD, KOCHI 682 011
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL) ,  
KADAVANTHRA,  
KOCHI 682 020

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.290 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 158/2017 DATED 27-10-2017 OF  
AGRL.I.T.ADDITIONAL .BENCH,ERNAKULAM

APPELLANT/S:

ELAVALLY SERVICE CO-OPERATIVE BANK LIMITED,  
NO.F-1456, REPRESENTED BY ITS SECRETARY, ELAVALLY  
P.O., MATTAM, THRISSUR DISTRICT- 680602.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND CI),  
AAYAKAR BHAVAN, SAKTHAN THAMPURAN NAGAR,  
THRISSUR- 680001.
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI,  
KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI- 682011.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL),  
KADAVANTHRA, KOCHI- 682020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.291 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 169/2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

ALANGAD SERVICE CO-OPERATIVE BANK LIMITED  
NO.E-661, REPRESENTED BY ITS SECRETARY,  
ALANGAD P.O., ERNKAULAM DISTRICT, PIN-683 511.

BY ADV. SRI.C.A.JOJO

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND CI)  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-682 011.
- 2 THE JOINT DIRECTOR OF INCOME TAX(INTELLIGENCE),  
KOCHI,  
KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI-682 011.
- 3 THE COMMISSIONER OF INCOME TAX(APPEAL),  
KADAVANTHRA,  
KOCHI-682 020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.292 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 297/2017 DATED 03-10-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

KAVALANGAD SERVICE CO-OPERATIVE BANK LIMITED,  
NO.1348 REPRESENTED BY ITS SECRETARY MADHUSOODHANA  
NAIR P.K., AGED 52 YEARS, S/O.KARUNAKARAN NAIR,  
NELLIAMATTOM P.O., KOTHAMANGALAM, ERNAKULAM  
DISTRICT- 686693.

BY ADV. SRI.C.A.JOJO

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C) ,  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-11.
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI,  
KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI-11.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL) ,  
KADAVANTHRA, KOCHI.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.293 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 211/2017 DATED 03-10-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

VATANAPALLY SERVICE CO-OPERATIVE BANK LIMITED  
NO.F 211, REPRESENTED BY ITS SECRETARY, THRITHALLUR  
P.O., THRISSUR DISTRICT.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFCIER (I AND C)  
AAYAKAR BHAVAN, SAKTHAN THAMPURAN NAGAR,  
THRISSUR-680 001.
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE),  
KOCHI,  
KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI-682 011.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL),  
KADAVANTHRA,  
KOCHI-682 020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.294 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 232/2017 DATED 08-11-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

PALAKKUZHA SERVICE CO-OPERATIVE BANK LIMITED  
NO.E 81 REPRESENTED BY ITS SECRETARY BABU JOHN,  
AGED 54 ,  
S/O. JOHN,PALAKKUZHA P.O,  
ERNAKULAM DISTRICT-682 316

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER  
(I AND C), 5TH FLOOR, KANDAMKULATHY TOWERS,  
M.G.ROAD, KOCHI-11
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI, KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI-11
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL),  
KADAVANTHRA, KOCHI

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.295 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 225/2019 DATED 08-07-2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

THOTTIPPAL SERVICE CO-OPERATIVE BANK LIMITED  
NO.634 REPRESENTED BY ITS SECRETARY, THOTTIPPAL  
P.O, THRISSUR DISTRICT.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER(INTELLIGENCE)  
THRISSUR, AYAKAR BHAVAN, THRISSUR- 680001
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI  
KANDAMKULATHY TOWERS, M.G.ROAD,KOCHI - 11
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL)  
KADAVANTHRA , KOCHI -20

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.296 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 449/2019 DATED 01-10-2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

THRIKKAKARA SERVICE CO-OPERATIVE BANK LIMITED  
NO.E.148,REPRESENTED BY ITS SECRETARY, GIBI.I, AGED  
57, W/O.ASOKAN.T.S., VADDACODE P.O., KANGARAPPADY,  
ERNAKULAM DISTRICT, PIN-682 021

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C)  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-682 011
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI,KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI-682 011
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL)  
KADAVANTHRA, KOCHI-682 020

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.297 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 544/2015 DATED 23-08-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

MUHAMMA SERVICE CO-OPERATIVE BANK LIMITED  
NO. 1670 REPRESENTED BY ITS SECRETARY,  
C.S. SUNILKUMAR, AGED 46 YEARS, S/O. SUMITHRAN,  
MUHAMMA, P.O. CHERTHALA,  
ALAPPUZHA DISTRICT. 688 525.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C)  
NAVARATNAM , VELLAKKINAR, ALAPPUZHA 688 001.
- 2 THE JOINT DIRECTOR OF INCOME  
TAX (INTELLIGENCE), KOCHI, KANDAMKULATHY TOWERS,  
M.G. ROAD, KOCHI 682 011.
- 3 THE COMMISSIONER OF INCOME TAX,  
(APPEALS), KADAVANTHRA, KOCHI 682 020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.298 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 217/2017 DATED 23-08-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

EDATHALA SERVICE CO-OPERATIVE BANK LIMITED  
REPRESENTED BY ITS SECRETARY, EDATHALA NORTH P.O.,  
ALUVA, ERNAKULAM DISTRICT-683 564.

BY ADV. SRI.C.A.JOJO

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C)  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-11.
- 2 THE JOINT DIRECTOR OF INCOME TAX(INTELLIGENCE),  
KOCHI,  
KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI-11.
- 3 THE COMMISSIONER OF INCOME TAX(APPEAL),  
KADAVANTHRA, KOCHI.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.299 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 453/2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

PANAVALLY SERVICE CO-OPERATIVE BANK LIMITED  
NO.E.901,  
REPRESENTED BY ITS SECRETARY, POOCHACKAL P.O.,  
ALAPPUZHA DISTRICT.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (INTELLIGENCE),  
NAVARATNAM, VELLAKINAR, ALAPPUZHA - 688 001.
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI, KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI - 11.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL),  
KADAVANTHRA, KOCHI.682 020

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.300 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 224/2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

UDUMBANNOOR SERVICE CO-OPERATIVE BANK LIMITED,  
NO.E.93, REPRESENTED BY ITS SECRETARY,  
UDUMBANNOOR.P.O., THODUPUZHA IDUKKI DISTRICT-  
685595.

BY ADV. SRI.C.A.JOJO

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C) ,  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-682011.
- 2 THE JOINT DIRECTOR OF INCOME TAX  
(INTELLIGENCE), KOCHI, KANDAMKULATHY TOWERS,  
M.G.ROAD, KOCHI-682011.
- 3 THE COMMISSIONER OF INCOME TAX  
(APPEAL), KADAVANTHRA, KOCHI-682020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.302 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 146/2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

ORUMANAYUR SERVICE CO-OPERATIVE BANK LIMITED  
NO.F.1456, REPRESENTED BY ITS SECRETARY,  
ORUMANAYUR P O, THRISSUR DISTRICT.

BY ADV. SRI.C.A.JOJO

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER  
(I AND CI) AAYAKAR BHAVAN, SAKTHAN THAMPURAN NAGAR,  
THRISSUR-680001.
- 2 THE JOINT DIRECTOR OF INCOME TAX  
(INTELLIGENCE) KOCHI, KANDAMKULATHY TOWER,  
M.G. ROAD, KOCHI-682011.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL)  
KADAVANTHRA , KOCHI-682020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.303 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 243/2017 DATED 23-08-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

PANANGAD SERVICE CO-OPERATIVE BANK LIMITED NO. 655  
REPRESENTED BY ITS SECRETARY, ASHA P.R, W/O SURESH  
BABU, AGED 51 YEARS, PANANGAD P.O.ERNAKULAM  
DISTRICT, PIN-682 506.

BY ADV. SRI.C.A.JOJO

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (1 AND C1),  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-11.
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE)  
KOCHI, KANDAMKULATHY TOWERS, M.G.ROAD, KOCHI-11.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL),  
KADAVANTHRA, KOCHI.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.304 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 190/2016 DATED 23-08-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

UDAYAMPEROOR SERVICE CO-OPERATIVE BANK LIMITED  
NO.747  
REPRESENTED BY ITS SECRETARY, UDAYAMPEROOR P.O,  
ERNAKULAM DISTRICT 682 307

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C) ,  
5TH FLOOR, KANDAMKULATHY TOWER, M.G ROD, KOCHI 682  
011
- 2 THE JOINT DIRECTOR OF INCOME TAX (INTELLIGENCE) ,  
KOCHI.  
KANDAMKULATHY TOWERS, M.G ROAD, KOCHI 682 011
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL) ,  
KADAVANTHRA, KOCHI 682 020

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.305 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 284/2017 DATED 15-11-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

CHERANALLUR SERVICE CO-OPERATIVE BANK LIMITED NO.62  
REPRESENTED BY ITS SECRETARY, CHERANALLUR.P.O.,  
ERNAKULAM DISTRICT-680307.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND CI),  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-682011.
- 2 THE JOINT DIRECTOR OF INCOME TAX  
(INTELLIGENCE), KOCHI, KANDAMKULATHY TOWERS,  
M.G.ROAD, KOCHI-682011.
- 3 THE COMMISSIONER OF INCOME TAX  
(APPEAL), KADAVANTHRA, KOCHI-682020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.306 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 471/2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

MUVATTUPUZHA SERVICE CO-OPERATIVE BANK LIMITED  
NO.E.781, REPRESENTED BY ITS SECRETARY, SUDHEER.K.,  
AGED 46, S/O.KRISHNAN NAIR, MUVATTUPUZHA.P.O.,  
ERNAKULAM DISTRICT, PIN-686661.

BY ADV. SRI.C.A.JOJO

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER ( I AND C ),  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-682011.
- 2 THE JOINT DIRECTOR OF INCOME TAX  
(INTELLIGENCE), KOCHI, KANDAMKULATHY TOWERS,  
M.G.ROAD, KOCHI-682011.
- 3 THE COMMISSIONER OF INCOME TAX  
(APPEAL), KADAVANTHRA, KOCHI-682020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.307 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 250/2017 DATED 09-11-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

KUNNUKARA SERVICE CO-OPERATIVE BANK LIMITED  
NO.827, REPRESENTED BY ITS SECRETARY, SHIYAS.K.S.,  
AGED 41 YEARS, S/O.SHAMSU, KUNNUKARA.P.O.,  
ERNAKULAM DISTRICT-683524

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C),  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-682011.
- 2 THE JOINT DIRECTOR OF INCOME TAX  
(INTELLIGENCE), KOCHI, KANDAMKULATY TOWERS,  
M.G.ROAD, KOCHI-682011.
- 3 THE COMMISSIONER OF INCOME TAX  
(APPEAL), KADAVANTHRA, KOCHI-682020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.308 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 152/2017 DATED 23-08-2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

CHAVAKKAD SERVICE CO-OPERATIVE BANK LIMITED  
NO.F-9991, REPRESENTED BY ITS SECRETARY, SAJU.M.J.,  
AGED 52, S/O.JACOB, CHAVAKKAD.P.O., THRISSUR  
DISTRICT-680506.

BY ADVS.  
SRI.C.A.JOJO  
SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND CI),  
AAYAKAR BHAVAN, SAKTHAN THAMPURAN NAGAR,  
THRISSUR-680001.
- 2 THE JOINT DIRECTOR OF INCOME TAX  
(INTELLIGENCE), KOCHI, KANDAMKULATHY TOWERS,  
M.G.ROAD, KOCHI-682011.
- 3 THE COMMISSIONER OF INCOME TAX  
(APPEAL), KADAVANTHRA, KOCHI.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.309 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 261/2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

PALLIPPURAM VILLAGE SESERVICE CO-OPERATIVE BANK  
LIMITED  
NO.335, REPRESENTED BY ITS SECRETARY,  
PALLIPPURAM P.O, ALAPPUZHA DISTRICT.

BY ADVS.  
SRI.C.A.JOJO  
SRI.JACOB CHACKO  
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (INTELLIGENCE)  
VELLAKINAR, ALAPPUZHA-688001.
- 2 THE JOINT DIRECTOR OF INCOME  
TAX (INTELLIGENCE) KOCHI.  
KANDAMKULATHY TOWERS, M.G. ROAD,  
KOCHI-11.
- 3 THE COMMISSIONER OF INCOME TAX (APPEAL),  
KADAVANTHRA, KOCHI, PIN -682020.

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.311 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 217/2019 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

THODUPUZHA TOWN SERVICE CO-OPERATIVE BANK LTD.  
NO.I-233 BANK, REPRESENTED BY ITS SECRETARY,  
P.O.THODUPUZHA, IDUKKI DISTRICT-685584.

BY ADVS.

SRI.C.A.JOJO

SRI.JACOB CHACKO

SRI.MATHEWS JOSEPH

SMT.SWATHY S.

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER (I AND C) ,  
5TH FLOOR, KANDAMKULATHY TOWERS, M.G.ROAD,  
KOCHI-682 011
- 2 THE JOINT DIRECTOR OF INCOME TAX  
(INTELLIGENCE) KOCHI, KANDAMKULATHY TOWERS,  
M.G.ROAD, KOCHI-682 011
- 3 THE COMMISSIONER OF INCOME TAX  
(APPEAL), KADAVANTHRA, KOCHI-682 020

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
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PRESENT

THE HONOURABLE MR.JUSTICE C.K.ABDUL REHIM

&

THE HONOURABLE MR. JUSTICE AMIT RAWAL

WEDNESDAY, THE 19TH DAY OF FEBRUARY 2020 / 30TH MAGHA, 1941

ITA.No.312 OF 2019

AGAINST THE ORDER/JUDGMENT IN ITA 159/2017 OF  
I.T.A.TRIBUNAL,COCHIN BENCH

APPELLANT/S:

MULLASSERY SERVICE CO-OPERATIVE BANK LIMITED  
NO.R 280 REPRESENTED BY ITS SECRETARY,  
MULLASSERY.P.O, THRISSUR DISTRICT, PIN-680509

BY ADV. SRI.C.A.JOJO

RESPONDENT/S:

- 1 THE INCOME TAX OFFICER  
(I AND CI), AAYAKAR BHAVAN, SAKTHAN THAMPURAN  
NAGAR, THRISSUR-680001
- 2 THE JOINT DIRECTOR OF INCOME TAX(INTELLIGENCE)  
KOCHI  
KADAMKULATHY TOWERS, M.G.ROAD, KOCHI-682011
- 3 THE COMMISSIONER OF INCOME TAX  
(APPEAL), KADAVANTHRA, KOCHI-682020

R1-R3 SRI.P.K.RAVINDRANATHA MENON (SR.)  
BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
19-11-2019, ALONG WITH ITA.73/2018 AND CONNECTED CASES, THE  
COURT ON 19-02-2020 DELIVERED THE FOLLOWING:

C.K. ABDUL REHIM & AMIT RAWAL, JJ.

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I.T.A.No.73 of 2018 &  
Nos.265, 270, 271, 272, 273, 274, 275,  
276, 279, 280, 287, 289, 290, 291, 292, 293,  
294, 295, 296, 297, 298, 299, 300, 302, 303, 304,  
305, 306, 307, 308, 309, 311 & 312 of 2019  
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Dated this the 19<sup>th</sup> day of February, 2020

**JUDGMENT**

**Amit Rawal, J.**

1. This order shall decide 34 appeals preferred by various Co-operative Banks impugning the action of the Income Tax Officer (Intelligence), asking for furnishing information under Section 133(6) of the Income Tax Act, 1961, hereinafter 'the Act', for short, for the financial years 2010-11, 2011-12 and 2012-13. All the banks, after availing statutory remedy and remained unsuccessful before the Commissioner of Appeals as well as the Income Tax Appellate Tribunal, have preferred these appeals, 34 in number. The Tribunal decided the matters on different dates; the orders impugned in ITA.Nos.289/19, 290/19, 297/19, 298/19, 302/19, 303/19, 304/19, 308/19 & 312/19 on 23.8.2017; in ITA.Nos.291/19,

292/19, 293/19 & 305/19 on 3.10.2017; ITA.Nos.287/19 & 294/19 on 8.11.2017; ITA No.307/19 on 9.11.2017; ITA No.73/18 on 7.6.2018; ITA No.311/19 on 20.6.2019; ITA Nos.270/19, 271/19, 273/19, 275/19, 276/19, 279/19, 280/19, 295/19, 200/19 & 309/19 on 8.7.2019; ITA No.274/19 on 20.7.2019; ITA No.272/19 on 1.8.2019; ITA Nos.299/19 and 265/19 on 7.8.2019; ITA No.306/19 on 4.9.2019 and ITA No.296/19 on 1.10.2019.

2.The facts have been taken from ITA.No.73/2018, which, according to the learned counsel, is the lead case for adjudication of the questions of law raised in all the appeals.

The questions of law raised for consideration are as following:

- (1) Whether the Income Tax Officer (Intelligence) is an authority to issue notice U/S 133(6) of the Income Tax Act to the appellant prior to Notification No.77 of 2014 of the CBDT dated 10.12.2014?
- (2) Whether the notice U/S 133(6) issued by Income Tax Officer (Intelligence) is valid prior to Notification No.77 of 2014 of the CBDT on the delegation of power dated 10.12.2014?
- (3) Whether the "Inquiry" u/s 133(6) in the absence of an "enquiry" under any of the provisions of the Act, conducted by the Income Tax Officer

(Intelligence) is right in the eye of law?

(4) Whether the notice U/S 133(6) issued by Income Tax Officer (Intelligence) is valid in the absence of a formation of opinion as to whether it will be useful for or relevant to any enquiry or proceeding under the Act?

(5) Whether a notice u/s 133(6) can be issued on the appellant which is not a "person" as per Income Tax Act?

(6) Whether the order passed by the Joint Director of Income Tax (Intelligence) U/S 272A(2)(c) is right in the eye of law?

3. The learned counsel Sri.C.A.Jojo appearing on behalf of various Co-operative Banks, in support of the aforementioned questions of law, raised the following submissions:-

i. Section 133(6) of the Act empowers the Assessing Officer, the Deputy Commissioner (Appeals), the Joint Commissioner or the Commissioner (Appeals) to require firms, Hindu undivided families, trustees, any dealer, broker or agents and any person including a banking company (relevant in the instant case) to furnish information relating to such points or matters, statements of accounts and affairs verified in the

manner specified by the set of officers referred to above, for giving information in relation to such points or matters, as in the opinion of the officers, would be useful for or relevant for the purpose of enquiry or proceeding under the Act. As per second proviso to the aforesaid provision of law, where no proceedings are pending, power in respect of an inquiry shall not be exercised by any "Income-tax authority" below the rank of Principal Director or Director or Principal Commissioner or Commissioner other than the Joint Director or Deputy Director or Assistant Director without the prior approval, of Principal Director or Director or as the case may be, the Principal Commissioner or Commissioner.

- ii. The Income-tax Officer (Intelligence), Kochi did not have the jurisdiction to seek information vide notice dated 10.9.2013 (Annexure A) as he derives the power only by notification No.77/2014 dated 10.12.2014 issued by the Central Board of Direct Taxes (Annexure

G). There is no delegation of power to the notification placed on record empowering the Income-tax Officer (Intelligence) to initiate proceedings under sub-section (6) of Section 133 nor is there any material on record justifying the opinion which would be useful and relevant for the purpose of the proceedings.

iii. The expressions 'enquiry' and 'inquiry' have different connotation and cannot be read in the same manner. The power to hold enquiry under section 133(6) of the Act vests only with the Assessing Officer (emphasis supplied), the Deputy Commissioner (Appeals), the Joint Commissioner or the Commissioner (Appeals) as the case may be. The proviso does not authorize the Income-tax Officer (Intelligence) to make such an inquiry.

iv. Section 120 of the Act do not envisage any power of delegation in the absence of any direction of the Central Board of Direct Taxes. The 'enquiry' under Section 133(6) has no nexus with any 'inquiry' under the Act.

'Enquiry' is a request for information. whereas 'inquiry' is the investigation because as per the statement of facts of the respondents, the Income-tax Officer (Intelligence) is not an Assessing Officer.

v. As per the 'Manual of Office Procedure', the responsibility for collection, collation and dissemination of information was with the Central Information Branch. But vide notification dated 6.9.2013 (Annexure G attached to the statement of the respondents in ITA.265/19), the aforementioned powers vested with the Income-tax Officer (Intelligence), Kochi, to collect the information, thus, the role of "Income-tax Officer (Intelligence)" and that of the "Assessing Officer" as per the Manual of Office Procedure is totally different, but the Tribunal did not address such issues, though, specifically raised in the memorandum of appeals.

vi. In support of the aforementioned contention, the counsel relied upon the judgment of the Hon'ble Supreme Court in **Kathiroor Service Co-operative**

**Bank Ltd. v. Commissioner of Income-Tax (CIB) and Others** [(2014) 360 ITR 243 (SC)] wherein, while challenging the jurisdiction of the Assessing Officer under 133(6) of the Act, it was specifically held that the domain of holding the enquiry, including issuance of notice, vested only with the 'Assessing authority'.

4. Per contra, the learned counsel Sri.P.K.Ravindranatha Menon appearing for the Revenue relied on the notification dated 19.8.2011, annexed along with the statement of the respondents in ITA.265/19 as (Annexure A) and contended that it envisages clause for empowering Director or Director General of Income-tax (Intelligence and Criminal Investigation) for initiation of proceedings specified under Section 120 of the Act for issuance of order and directions to the Income-tax authorities.
5. He buttressed his arguments, supporting the action of the authorities, in raising demand of penalty, as, appellants did not comply with the requirement envisaged under section 133. Section 120 confers the jurisdiction upon the 'Income-

tax Authorities' to exercise all or any of the powers and perform all or any of the functions, or as the case may be, assigned to such authorities in accordance with the directions of the Board. By Clause 2 of the notification dated 19.8.2011, Directors of Income-tax specified in column (2) of Schedule 2 was empowered to issue orders in writing to the income-tax authorities subordinate to them for the exercise of such powers under the Act.

6. The expression 'Income-tax Authority' is of a wide amplitude and would also include 'Assessing Officer'. Notification dated 10.12.2014 empowered the Director to issue orders in writing to the Income-tax Officer (Intelligence) for the purpose of verification only.
7. The provisions of sub-section 6 of section 133 and the proviso thereto cannot be read in isolation but in conjunction with section 120, particularly sub-section 2 thereof.
8. Almost identical question has been deliberated upon by Division Bench of this Court in **Kodur Service Co-operative Bank Ltd. And Others v. Director of Income Tax**

**(Intelligence) and Another** [(2014) 367 ITR 22 (Ker)]. In the aforementioned case, an issue relating to the legality of notice, was challenged, by relying upon the judgment in **Kathiroor Service Co-operative Bank Ltd.** (supra) and it was held that as per the notification dated 19.8.2011 which was in vogue, the Directors of Income-tax had all the powers to issue orders in writing in relation to and in connection with collection, collation, verification and dissemination of information. The validity of notices under challenge and the jurisdiction of the Income-tax Officer (Intelligence) to issue the notices, were upheld.

9. Vide order/notification dated 1.11.2011, the Income-tax Officer, Thiruvananthapuram, Alappuzha, Kochi and Thrissur were authorised to function as Income-tax Officer (Intelligence) and by subsequent letter dated 2.9.2013, handed over during the course of hearing, the Director of Income-tax (Intelligence) authorised the Income-tax Officers (Intelligence) to issue notices to Co-operative Banks/Urban Co-operative Banks/Credit Co-operative Societies, calling for

information. The scope of enquiry was in respect of the survey.

10. It was further argued that there is no merit in the appeals nor any questions of law arises for determination and prayed for dismissal of the appeals.

11. We have heard the counsel on both sides, perused the records, appraised the paper book and of the view that there is no force in the submissions and the reasons are not one but many.

12. Before adverting to the reasons, it would be in the fitness of things to extract the provisions of Sections 120 and 133 of the Act.

**“Jurisdiction of income-tax authorities**

120. (1) Income-tax authorities shall exercise all or any of the powers and perform all or any of the functions conferred on, or, as the case may be, assigned to such authorities by or under this Act in accordance with such directions as the Board may issue for the exercise of the powers and performance of the functions by all or any of those authorities.

Explanation- For the removal of doubts, it is hereby declared that any Income-tax authority, being an authority higher in rank, may, if so directed by the Board, exercise

the powers and perform the functions of the income tax authority lower in rank and any such direction issued by the Board shall be deemed to be a direction issued under sub-section (1).

(2) The directions of the Board under sub-section (1) may authorise any other income-tax authority to issue orders in writing for the exercise of the powers and performance of the Functions by all or any of the other income-tax authorities who are subordinate to it.

(3) In issuing the directions or orders referred to in sub-sections (1) and (2), the Board or other income-tax authority authorised by it may have regard to any one or more of the following criteria, namely:-

- (a) territorial area;
- (b) persons or classes of persons;
- (c) incomes or classes of income; and
- (d) cases or classes of cases.

(4) Without prejudice to the provisions of sub-sections (1) and (2), the Board may by general or special order, and subject to such conditions, restrictions or limitations as may be specified therein,-

(a) authorise any Principal Director General or Director General or other income-tax authority as may be assigned to him by the Board;

(b) empower the Principal Director General or Director General or Principal Director or Director to perform such functions of any "Principal Chief Commissioner or Chief

Commissioner or Principal Commissioner or Commissioner to issue orders in writing that the powers and functions conferred on, or as the case may be, assigned to, the Assessing Officer by or under this Act in respect of any specified area or persons or classes of persons or incomes or classes of income or cases or classes of cases, shall be exercised or performed by an Additional Commissioner or an Additional Director or a Joint Commissioner or a Joint Director and, where any order is made under this clause, references in any other provision of this Act or in any rule made thereunder to the Assessing Officer shall be deemed to be references to such Additional Commissioner or Additional Director or Joint Commissioner or Joint Director by whom the powers and functions are to be exercised or performed under such order, and any provision of this Act requiring approval or sanction of the Joint Commissioner shall not apply.

(5) The directions and orders referred to in sub-sections (1) and (2) may wherever considered necessary or appropriate for the proper management of the work, require two or more Assessing Officers (whether or not of the same class) to exercise and perform, concurrently, the powers and functions in respect of any area or persons or classes of persons or incomes or classes of income or cases or classes of cases; and, where such powers and functions are exercised and performed concurrently by the Assessing Officers of different classes, any authority lower in rank amongst them shall exercise the powers and perform the functions as any higher authority amongst them may direct, and, further, references in any other provision of this Act or in any rule made thereunder to the Assessing Officer shall be deemed to be references to such higher authority and any provision of this Act

requiring approval or sanction of any such authority shall not apply.

(6) Notwithstanding anything contained in any direction or order issued this section, or in section 124, the Board may, by notification in the *Official Gazette*, direct that for the purpose of furnishing of the return of income or the doing of any other act or thing under this Act or any rule made thereunder by any person or class of persons, the income-tax authority exercising and performing the powers and functions in relation to the said person or class of persons shall be such authority as may be specified in the notification."

**"Power to call for information.-**

133. The Assessing Officer, the Deputy Commissioner (Appeals), the Joint Commissioner or the Commissioner (Appeals) may, for the purposes of this Act,-

- (1) require any firm to furnish him with a return of the names and addresses of the partners of the firm and their respective shares;
- (2) require any Hindu undivided family to furnish him with a return of the names and addresses of the manager and the members of the family;
- (3) require any person whom he has reason to believe to be a trustee, guardian or agent, to furnish him with a return of the names of the persons for or of whom he is trustee, guardian or agent, and of their addresses;
- (4) require any assessee to furnish a statement of the names and addresses of all persons to whom he has paid in any previous year rent, interest, commission, royalty or brokerage, or any annuity, not being any annuity taxable under the head "Salaries" amounting to more than one thousand rupees, or such higher amount as may

be prescribed, together with particulars of all such payments made:

(5) require any dealer, broker or agent or any person concerned in the management of a stock or commodity exchange to furnish a statement of the names and addresses of all persons to whom he or the exchange has paid any sum in connection with the transfer, whether by way of sale, exchange or otherwise, of assets, or on whose behalf or from whom he or the exchange has received any such sum, together with particulars of all such payments and receipts;

(6) require any person including a banking company or any officer thereof, to furnish information in relation to such points or matters, or to furnish statements of accounts and affairs verified in the manner specified by the Assessing Officer, the Deputy Commissioner (Appeals), the Joint Commissioner or the Commissioner (Appeals), giving information in relation to such points or matters as, in the opinion of the Assessing Officer, the Deputy Commissioner (Appeals), the Joint Commissioner or the Commissioner (Appeals), will be useful for, or relevant to, any enquiry or proceeding under this Act:

Provided that the powers referred to in clause (6), may also be exercised by the Principal Director General or Director General, the Principal Chief Commissioner or Chief Commissioner, the Principal Director or Director or the Principal Commissioner or Commissioner or the Joint Director or Deputy Director or Assistant Director:

Provided further that the power in respect of an inquiry, in a case where no proceeding is pending, shall not be

exercised by any income-tax authority below the rank of Principal Director or Director or Principal Commissioner or Commissioner, other than the Joint Director or Deputy Director or Assistant Director, without the prior approval of the Principal Director or Director or, as the case may be, the Principal Commissioner or Commissioner:

Provided also that for the purposes of an agreement referred to in section 90 or section 90A, an income-tax authority notified under sub-section (2) of section 131 may exercise all the powers conferred under this section, notwithstanding that no proceedings are pending before it or any other income-tax authority."

(i) A cumulative reading of the aforesaid, particularly section 120, would reveal that the Income-tax Officers are vested with powers to exercise all functions conferred upon from time to time, including the Directors to issue orders in writing for the exercise of the powers and performance of their duties. From the plain and simple perusal of sub section 2 of section 120 (emphasis supplied), it is discerned that the senior officers of the Income-tax authorities have power to further issue directions or orders in writing for undertaking the task as per the provisions of the Act. Notification dated 19.8.2011 which was already in vogue prior to the issuance of

the impugned notices, authorised the Directors of Income-tax to issue orders in writing to the Income-tax authorities subordinate to them, for exercise of such powers under the Act. The relevant portion of the notification and its applicability to Kochi at Sl.No.18 reads thus:

SECTION 120(1) AND (2) OF THE INCOME TAX ACT,  
1961 - INCOME TAX AUTHORITIES - JURISDICTION  
OF DIRECTOR GENERAL/DIRECTOR (INTELLIGENCE &  
CRIMINAL INVESTIGATION) - SUPERSESSION OF  
NOTIFICATION NOS. S.O, 883(E), DATED 14-9-2001:  
S.O. 494(E), DATED 13-3-2008; S.O.855(E) AND  
S.O.856(E), BOTH DATED 31-5-2007

NOTIFICATION NO.42/2011 DATED 19.8-2011

In exercise of the powers conferred by sub-sections (1) and (2) of section 120 of the Income tax Act, 1961 [43 of 1961], and in supersession of the notifications of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, Number(s) S.O. 883(E), dated 14 September, 2001, S.O. 494(1), dated 13th March, 2008, S.O. 855(E), dated 31<sup>st</sup> May, 2007 and S.O,856(E), dated 31st May, 2007, the Central Board of Direct Taxes hereby directs that:-

- (i) the Director General of Income-tax specified in column (2) of the Schedule -1 annexed to this notification, having his headquarters at the place specified in the corresponding entries in column (3) of the said Schedule

shall exercise the powers and perform the functions in respect of such territorial area or of such persons or classes of persons or of such incomes or classes of incomes or of such cases or classes of cases, in respect of which the Directors of Income-tax specified in the corresponding entries in column (4) of the said Schedule are having jurisdiction;

(ii) the Directors of Income-tax specified in column (2) annexed to this notification, having their headquarters at the places specified in the corresponding entries in column (3) of the said Schedule-2, shall exercise powers and perform functions specified in column (5) of the aforesaid Schedule in respect of territorial areas specified in column (4) of the aforesaid Schedule;

2. The Directors of Income-tax specified in column (2) of the said Schedule-2 shall issue orders in writing to the income-tax authorities subordinate to them for the exercise of such powers under the income-tax Act by them, which may be specified therein, in respect of territorial areas under their jurisdiction.

Schedule-1

Sl. No.	Designation of Income-tax Authorities	Headquarters	Directors of Income-tax
1	2	3	4
1	Director General of Income-tax (Intelligence and Criminal Investigation), Delhi	New Delhi	I) Director of Income-tax (Intelligence and Criminal Investigation, Administration), Delhi ii) Directors of Income-tax (Intelligence and Criminal Investigation) iii) Directors of Income-tax (Intelligence)

## Schedule-2

Sl. No.	Designation of Income-tax Authorities	Headquarters	Jurisdiction	Powers and functions
1	2	3	4	5
1. .. 17	..	..	..	..
18	Director of Income-tax (Intelligence), Kochi	Kochi, Kerala	Area within the State of Kerala and Union Territory of lakshadweep and Minicoy	All powers conferred under the Income-tax Act, 1961 related to and in connection with the collection, collation, verification and dissemination of information in respect of territorial are mentioned in column(4)

(ii) Though in the first blush, the argument of Sri.C.A.Jojo looked attractive, but on conjoint reading of the contents of the notifications dated 10.12.2014 and 19.8.2011, there is hardly any substance in the submission that the 'Income-tax Assessing Officer' would exclusively have jurisdiction to call for verification vide notices, impugned and not fall within the

purview of 'Income tax Authorities'. The expression 'Income-tax authorities' is of a wide amplitude and also include Assessing Officer as defined under Section 133 of the Act. The role of both the authorities, besides verification, is also for collection, dissemination as well as enquiry. It is a matter of record that the appellants did not provide any information on receipt of the impugned notice resulting into imposition of penalty.

(iii) There is nothing in the notification dated 19.8.2011, which would arrest the power of the Director of Income-tax to authorise Income-tax authorities to initiate actions. By specifying section 133, in the notification dated 10.12.2014, would not mean that the Income-tax authorities did not have any jurisdiction to issue the impugned notice in the year 2013. The procedure prescribed under sub-section 6 of section 133 is akin to a survey in order to ascertain whether the Co-operative Banks failed to divulge information with regard to the receipts of more than 5 lakhs within three immediate assessment years.

(iv) Reliance on the manual, it is only with regard to the procedure which would not partake the powers and the functions of the authorities enumerated in the Principal Act.

(v) In **Kathiroor Service Bank** (supra), the question which came to be pondered was that it pertained to challenge of the notices, issued under section 133(6) by various Income-tax authorities. In none of the paras, a distinction has been drawn that the 'Assessing Officer' would not mean the 'Income-tax Authorities'. The powers under section 133(6) for repetition are in the nature of survey and a general enquiry to identify persons who are likely to have taxable income or whether they complied with the provisions of the Act.

(vi) On the contrary, the issue raised in the present appeals have, almost, been answered in **Kodur Service Co-operative Bank** (supra). In the aforementioned judgment, no dispute was raised questioning the legality of the notices, whereby similarly situated cooperative banks were called upon to furnish details of the entire deposits of more than Rs.5 lakhs in an year for the last three previous years in the

saving bank account, on the premise, that the said notice was not issued by the authority specified in section 133(6) of the Act. While considering the aforementioned argument, the Division Bench in paragraphs 6 and 7 held as follows:

“6. Coming to the first issue whether the authority which signed exhibit P1 had power to issue such notice to various co-operative societies, we have orders and notification referred to above issued by the Director of Income-tax indicating who are the authorities who could discharge various functions. The authority who issued exhibit P1 under section 120(2) of the Income-tax Act by notification dated August 19, 2011, at SL No. 18 is the Director of Income-tax, having head quarters at Kochi, Kerala, who has jurisdiction over the area within the State of Kerala, Union Territory of Lakshadweep and Minicoy. He has all powers envisaged under the Income-tax Act related to and in connection with collection, collation, verification and dissemination of information in respect of the area over which he has jurisdiction. By office order dated November 1, 2011, the Income-tax Officer, Thiruvananthapuram, Alappuzha, Kochi and Thrissur were authorised to function as Income-tax Officer (Intelligence) of the above three places. Letter dated September 2, 2013, is issued by the Director of Income-tax (Intelligence) to the above Income-tax Officers (Intelligence) authorising them to issue notices to co-operative banks/urban co-operative banks/credit co-operative societies coming under the respective jurisdiction calling for information as contemplated under section 133(6) of the Income-tax Act. By virtue of these

documents, the Income-tax Officer (Intelligence) is the authorised person who could issue exhibit P1, therefore, the allegation that the officer who issued exhibit P1 had no authority has to be rejected.

7. Then coming to section 133(6) of the Income-tax Act, in Kathiroor Service Co-operative Bank's case (supra), various co-operative societies registered under the Kerala Co-operative Societies Act engaged in banking business were before this court when notices were issued to the societies under section 133 (6) of the Act calling for particulars of cash transaction above rupees one lakh with details of account holders/deposit holders in the format prepared by the authority issuing the notices. The societies challenged the validity of the notices. After referring to section 133(6) of the Act, prior to the introduction of the second proviso and its effect and after the introduction of the second proviso to section 133(6), their Lordships opined that there was no scope for interfering with validity of notices. "

13. From the reliance on the notification dated 1.11.2011, it is decipherable that the power of collection, collation and dissemination which earlier vested with Central Information Branch was transferred to Income-tax officer (Intelligence), which would not mean that the notices issued and imposition of penalty by Income-tax Officer (Intelligence) lacked jurisdiction.

As an upshot, we are of the view that the present appeals do not involve determination of any substantial questions. These appeals are accordingly dismissed upholding the orders under challenge. There shall be no order as to costs.

Sd/-  
C.K.Abdul Rehim, Judge

Sd/-  
Amit Rawal, Judge

kkb.

## APPENDIX OF ITA 73/2018

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                      A TRUE COPY OF THE NOTICE U/S 133 (6)  
ISSUED BY THE INCOME TAX OFFICE  
(INTELLIGENCE) DATED 10.09.2013
- ANNEXURE B                      A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 19.5.2014
- ANNEXURE C                      A TRUE COPY OF THE REPLY SUBMITTED TO THE  
1ST RESPONDENT DATED 19.3.2015
- ANNEXURE D                      A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S 156, ISSUED BY THE 2ND  
RESPONDENT DATED 16.7.2014
- ANNEXURE E                      A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 20.3.2017
- ANNEXURE F                      A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 6.6.2017
- ANNEXURE G                      A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO. 77/2014 CBDT NOTIFICATION  
DATED 10.12.2014
- ANNEXURE H                      A TRUE COPY OF THE ARGUMENT NOT SUBMITTED  
BY THE APPELLANT
- ANNEXURE I                      A CERTIFIED COPY OF THE ORDER OF THE  
HON'BLE ITAT DATED 7.6.2018

## APPENDIX OF ITA 265/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 6.9.2013.
- ANNEXURE B A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 17.3.2015.
- ANNEXURE C A TRUE COPY OF THE REPLY SUBMITTED TO THE 1ST RESPONDENT DATED 15.10.2015.
- ANNEXURE D A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT DATED 23.9.2015.
- ANNEXURE E A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 14.5.2019.
- ANNEXURE F A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 16.5.2019.
- ANNEXURE G A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE H A TRUE COPY OF THE ARGUMENT NOT SUBMITTED BY THE APPELLANT ON 5.8.2019.
- ANNEXURE I A TRUE COPY OF THE ORDER OF THE HON'BLE ITAT DATED 7.8.2019.
- ANNEXURE J A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.
- ANNEXURE K A TRUE COPY OF THE LETTER OF DEMAND ISSUED BY THE 4TH RESPONDENT DATED 9.10.2019.

### RESPONDENT'S ANNEXURES

- A: COPY OF NOTIFICATION S.O 1942(E) DATED 19.8.2011
- B: COPY OF OFFICE ORDER DATED 1.11.2011 BY THE DIRECTOR OF INCOME TAX (INTELLIGENCE), KOCHI
- C: COPY OF OFFICE ORDER DATED 1.11.2011 BY THE DIRECTOR OF INCOME TAX (INTELLIGENCE), KOCHI
- D: COPY OF NOTIFICATION S.O 1942(E) DATED 19.8.2011, SUBSTITUTED ENTRIES
- E: COPY OF OFFICE ORDER DATED 19.2.2014 BY THE DIRECTOR OF INCOME TAX (INTELLIGENCE), KOCHI
- F: COPY OF PARAGRAPH 3, CHAPTER 8 MANUAL OF OFFICE PROCEDURE VOLUME -II
- G: COPY OF THE LETTER ISSUED BY INCOME TAX OFFICER (INTELLIGENCE) TO THE APPELLANT DATED 6.9.2013

## APPENDIX OF ITA 270/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S. 133(6)  
ISSUED BY THE INCOME TAX OFFICE  
(INTELLIGENCE) DATED 02.09.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 23.03.2015.
- ANNEXURE C                    A TRUE COPY OF THE REPLAY SUBMITTED TO THE  
1ST RESPONDENT DATED 04.04.2015.
- ANNEXURE D                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S. 156, ISSUED BY THE 2ND  
RESPONDENT DATED 22.12.2015.
- ANNEXURE E                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 26.02.2019.
- ANNEXURE F                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HONBLE ITAT COCHIN BENCH DATED 07.05.2019
- ANNEXURE G                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO. 77/2014 CBDT NOTIFICATION  
DATED 10.12.2014.
- ANNEXURE H                    A TRUE COPY OF THE ARGUMENT NOT SUBMITTED  
BY THE APPELLANTS.
- ANNEXURE I                    A TRUE COPY OF THE ORDER OF THE HONBLE ITAT  
DATED 08.07.2019.
- ANNEXURE J                    A TRUE COPY OF THE STAY ORDER OF THIS  
HONBLE COURT IN ITA NO. 73 OF 2018 DATED  
29.11.2018.

## APPENDIX OF ITA 271/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                      A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 25.9.2014.
- ANNEXURE B                      A TRUE COPY OF THE PENALTY ORDER ISSUED BY THE 2ND RESPONDENT DATED 25.8.2015.
- ANNEXURE C                      A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 26.2.2019.
- ANNEXURE D                      A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 8.3.2019.
- ANNEXURE E                      A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE F                      A TRUE COPY OF THE ARGUMENT NOTE SUBMITTED BY THE APPELLANT.
- ANNEXURE G                      A TRUE COPY OF THE ORDER OF THE HON'BLE ITAT DATED 8.7.2019.
- ANNEXURE H                      A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 272/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 02/09/2013.
- ANNEXURE B                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT DATED 22/12/2015.
- ANNEXURE C                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 26/02/2019.
- ANNEXURE D                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 20/03/2019.
- ANNEXURE E                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10/12/2014.
- ANNEXURE F                    A TRUE COPY OF THE ARGUMENT NOT SUBMITTED BY THE APPELLANTS.
- ANNEXURE G                    ORIGINAL COPY OF THE ORDER OF THE HON'BLE ITAT DATED 01/08/2019.
- ANNEXURE H                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29/11/2018.

## APPENDIX OF ITA 273/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED  
BY THE INCOME TAX OFFICE (INTELLIGENCE)  
DATED 02.09.2013
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 08.04.2015
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S 156, ISSUED BY THE 2ND  
RESPONDENT DATED 22.12.2015
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 26.02.2019
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 27.05.2019
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO.77/2014 CBDT NOTIFICATION  
DATED 10.12.2014
- ANNEXURE G                    A TRUE COPY OF THE ARGUMENT NOTE SUBMITTED  
BY THE APPELLATE
- ANNEXURE H                    A ORIGINAL COPY OF THE ORDER OF THE HON'BLE  
ITAT DATED 08.07.2019
- ANNEXURE I                    A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT IN ITA NO.73/2018 DATED  
29.11.2018

## APPENDIX OF ITA 274/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED  
BY THE INCOME TAX OFFICE (INTELLIGENCE)  
DATED 18.9.2013
- ANNEXURE B                    TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 5.2.2015.
- ANNEXURE C                    TRUE COPY OF THE PENALTY ORDER WITH DEMAND  
U/S 156, ISSUED BY THE 2ND RESPONDENT DATED  
25.8.2015.
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 30.1.2019.
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 18.3.2019.
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO.77/2014 CBDT NOTIFICATION  
DATED 10.12.2014.
- ANNEXURE G                    A TRUE COPY OF THE ARGUMENT NOTE DATED  
20.5.2019 SUBMITTED BY THE APPELLANT.
- ANNEXURE H                    A TRUE COPY OF THE ORDER OF THE HON'BLE  
ITAT DATED 20.7.2019.
- ANNEXURE I                    A TRUE COPY OF THE LETTER OF DEMAND  
NO.ITBA/COM/F/17/2019-20/1019317244(1)  
DATED 23.10.2019.
- ANNEXURE J                    A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT INITA NO.73 OF 2018 DATED  
29.11.2018.

## APPENDIX OF ITA 275/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED  
BY THE INCOME TAX OFFICE (INTELLIGENCE)  
DATED 23.10.2013
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 23.03.2015
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S 156, ISSUED BY THE 2ND  
RESPONDENT DATED 22.12.2015
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 26.02.2019
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 27.05.2019
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION DATED 10.12.2014
- ANNEXURE G                    A TRUE COPY OF THE ARGUMENT NOT SUBMITTED  
BY THE APPELLATE
- ANNEXURE H                    A TRUE COPY OF THE ORDER OF THE HON'BLE  
ITAT DATED 08.07.2019
- ANNEXURE I                    A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT IN ITA NO.73/2018 DATED  
29.11.2018

## APPENDIX OF ITA 276/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133 (6)  
ISSUED BY THE INCOME TAX OFFICE  
INTELLIGENCE DATED 02.09.2013.
- ANNEXURE B                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S 156, ISSUED BY THE 2ND  
RESPONDENT DATED 27.10.2014.
- ANNEXURE C                    ORIGINAL COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 26.02.2019.
- ANNEXURE D                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HONBLE ITAT COCHIN BENCH DATED 07.03.2019.
- ANNEXURE E                    TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO. 77/2014 CBDT NOTIFICATION  
DATED 10.12.2014.
- ANNEXURE F                    A TRUE COPY OF THE ARGUMENT NOT SUBMITTED  
BY THE APPELLANTS.
- ANNEXURE G                    A TRUE COPY OF THE ORDER OF THE HONBLE ITAT  
DATED 08.07.2019.
- ANNEXURE H                    A TRUE COPY OF THE LETTER OF DEMAND ISSUED  
BY THE 4TH RESPONDENT DATED 03.10.2019.
- ANNEXURE I                    A TRUE COPY OF THE STAY ORDER OF THIS  
HONBLE COURT IN ITA NO. 73 OF 2018 DATED  
29.11.2018

## APPENDIX OF ITA 279/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED  
BY THE INCOME TAX OFFICE (INTELLIGENCE)  
DATED 10.09.2013
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1st RESPONDENT DATED 19.5.2014
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S 156, ISSUED BY THE 2ND  
RESPONDENT DATED 05.02.2015
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 26.02.2019
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 10.5.2019
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO.77/2014 CBDT NOTIFICATION  
DATED 10.12.2014
- ANNEXURE G                    A TRUE COPY OF THE ARGUMENT NOTE SUBMITTED  
BY THE APPELLANT DATED 08.07.2019
- ANNEXURE H                    A TRUE COPY OF THE ORDER OF THE HON'BLE  
ITAT DATED 08.07.2019
- ANNEXURE I                    A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT IN ITA NO.73 OF 2018 DATED  
29.11.2018

## APPENDIX OF ITA 280/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S.133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 2.9.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 23.3.2015.
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S.156, ISSUED BY THE 2ND RESPONDENT DATED 22.12.2015.
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 26.2.2019.
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 8.4.2019.
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE G                    A TRUE COPY OF THE ARGUMENT NOT SUBMITTED BY THE APPELLANT DATED 8.7.2019.
- ANNEXURE H                    A TRUE COPY OF THE ORDER OF THE HON'BLE ITAT DATED 8.7.2019.
- ANNEXURE I                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 287/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 10.09.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 20.05.2014.
- ANNEXURE C                    A TRUE COPY OF THE REPLY SUBMITTED TO THE 1ST RESPONDENT DATED 28.05.2014.
- ANNEXURE D                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT DATED 27.10.2014.
- ANNEXURE E                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 31.03.2017.
- ANNEXURE F                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 12.05.2017.
- ANNEXURE G                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE H                    TRUE COPY OF THE ORDER OF THE HON'BLE ITAT DATED 08.11.2017.
- ANNEXURE I                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 289/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED  
BY THE INCOME TAX OFFICE (INTELLIGENCE)  
DATED 10-09-2013
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 19-05-2014
- ANNEXURE C                    A TRUE COPY OF THE REPLY SUBMITTED TO THE  
1ST RESPONDENT DATED 24-09-2015
- ANNEXURE D                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S. 156, ISSUED BY THE 2ND  
RESPONDENT DATED 19-09-2014
- ANNEXURE E                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 30-06-2015
- ANNEXURE F                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 20-07-2015
- ANNEXURE G                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO. 77/2014 CBDT NOTIFICATION  
DATED 10-12-2014
- ANNEXURE II                    A TRUE COPY OF ARGUMENT NOTE DATED 17-08-  
2017
- ANNEXURE I                    a true copy of the order of the hon'ble  
ITAT dated 23-08-2017
- ANNEXURE j                    A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT IN ITA N. 73 OF 2018 DATED  
29-11-2018

## APPENDIX OF ITA 290/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 08.11.2013.
- ANNEXURE B TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT DATED 27.11.2014.
- ANNEXURE C A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 20.03.2017.
- ANNEXURE D A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 25.04.2017.
- ANNEXURE E A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE F A TRUE COPY OF THE ORDER OF THE HON'BLE ITAT DATED 23.08.2017.
- ANNEXURE G A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 291/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                      A TRUE COPY OF THE NOTICE UNDER SECTION 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 05.09.2013.
- ANNEXURE B                      A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 19.05.2014.
- ANNEXURE C                      A TRUE COPY OF THE PENALTY ORDER WITH DEMAND UNDER SECTION 156, ISSUED BY THE 2ND RESPONDENT DATED 15.09.2014.
- ANNEXURE D                      A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 21.03.2017.
- ANNEXURE E                      A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 23.04.2017.
- ANNEXURE F                      A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE G                      ORIGINAL COPY OF THE ORDER OF THE HON'BLE ITAT DATED 03.10.2017.
- ANNEXURE H                      A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 292/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 10.09.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 20.05.2014.
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT DATED 16.07.2014.
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 31.03.2017.
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 09.05.2017.
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE G                    A TRUE COPY OF THE ORDER OF THE HON'BLE ITAT DATED 03.10.2017.
- ANNEXURE H                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 293/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE UNDER SECTION 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 08.11.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 23.10.2014.
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND UNDER SECTION 156, ISSUED BY THE 2ND RESPONDENT DATED 27.11.
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 20.03.2017.
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 12.05.2014.
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE G                    A CERTIFIED COPY OF THE ORDER OF THE HON'BLE ITAT DATED 03.10.2017 IN ITA 2011/COCHIN/2017.
- ANNEXURE H                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 294/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE-A                    A TRUE COPY OF THE NOTICE U/S. 133(6)  
ISSUED BY THE INCOME TAX OFFICE  
(INTELLIGENCE) DATED 0.09.2013
- ANNEXURE-B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 20.05.2014
- ANNEXURE-C                    A TRUE COPY OF THE REPLY SUBMITTED TO THE  
1ST RESPONDENT DATED 25.09.2013
- ANNEXURE-D                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S.156,ISSUED BY THE 2ND RESPONDENT  
DATED 16.07.2014
- ANNEXURE-E                    A TUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 20.03.2017
- ANNEXURE-F                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 19.05.2017
- ANNEXURE-G                    A TRUE COPY OF THE RELEVANT PAGE OF CBDT  
NOTIFICATION NO.77/2014 CBDT NOTIFICATION  
DATED 10.12.2014
- ANNEXURE-H                    A TRUE COPY OF THE ORDER OF THE HON'BLE  
ITAT DATED 08.11.2017
- ANNEXURE-I                    A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT IN ITA NO.73 OF 2018 DATED  
29.11.2018

## APPENDIX OF ITA 295/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 23.10.2013.
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT DATED 10.04.2015
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 26.02.2019.
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 21.03.2019.
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE G                    A TRUE COPY OF THE HON'BLE ITAT DATED 08.07.2019.
- ANNEXURE H                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 296/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE-A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED  
BY THE INCOME TAX OFFICE (INTELLIGENCE)  
DATED 10.09.2013
- ANNEXURE-B                    A TRUE COPY F THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 19.05.2014
- ANNEXURE-C                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S.156, ISSUED BY THE 2ND RESPONDENT  
DATED 25.02.2015
- ANNEXURE-D                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 26.02.2019
- ANNEXURE-E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 07.06.2019
- ANNEXURE-F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO.77/2014/CBDT NOTIFICATION  
DATED 10.12.2014
- ANNEXURE-G                    A TRUE COPY OF THE ORDER OF THE HON'BLE  
ITAT DATED 01.10.019
- ANNEXURE-H                    A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT IN ITA NO.73 OF 2018 DATED  
29.11.2018

## APPENDIX OF ITA 297/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133 (6)  
ISSUED BY THE INCOME TAX OFFICE  
INTELLIGENCE DATED 02.09.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 19.06.2014.
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S. 156, ISSUED BY THE 2ND  
RESPONDENT DATED 04.08.2014.
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 06.11.2015.
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HONBLE ITAT COCHIN BENCH DATED 15.12.2015.
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO. 77/2014 CBDT NOTIFICATION  
DATED 10.12.2014.
- ANNEXURE G                    ORIGINAL COPY OF THE ORDER OF THE HONBLE  
ITAT DATED 23.8.2017.
- ANNEXURE H                    A TRUE COPY OF THE STAY ORDER OF THIS  
HONBLE COURT IN ITA NO. 73 OF 2018 DATED  
29.11.2018.

## APPENDIX OF ITA 298/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE UNDER SECTION 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 10.09.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 19.05.2014.
- ANNEXURE C                    A TRUE COPY OF THE REPLY SUBMITTED TO THE 1ST RESPONDENT BY THE APPELLANT DATED 27.01.2014.
- ANNEXURE D                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND UNDER SECTION 156, ISSUED BY THE 2ND RESPONDENT DATED 11.19.2014.
- ANNEXURE E                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 25.04.2017.
- ANNEXURE F                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 16.05.2017.
- ANNEXURE G                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE H                    ORIGINAL COPY OF THE ORDER OF THE HON'BLE ITAT DATED 23.08.2017.
- ANNEXURE I                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 299/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 02-09-2013.
- ANNEXURE B A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 07-09-2015.
- ANNEXURE C A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 15+6, ISSUED BY THE 2ND RESPONDENT DATED 23-09-2015.
- ANNEXURE D A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 04-05-2019.
- ANNEXURE E A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN COCHIN BENCH DATED 26-06-2019.
- ANNEXURE F A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO. 77/2014 CBDT NOTIFICATION DATED 10-12-2014.
- ANNEXURE G A TRUE COPY OF THE ARGUMENT NOT SUBMITTED BY THE APPELLANT DATED 07-08-2019.
- ANNEXURE H A TRUE COPY OF THE ORDER OF THE HON'BLE ITAT DATED 07-08-2019.
- ANNEXURE I A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO. 73 OF 2018 DATED 29-11-2018.

## APPENDIX OF ITA 300/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                      A TRUE COPY OF THE NOTICE U/S.133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 18.9.2013.
- ANNEXURE B                      A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 12.6.2015.
- ANNEXURE C                      A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S.156, ISSUED BY THE 2ND RESPONDENT DATED 20.8.2015.
- ANNEXURE D                      A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 29.1.2019.
- ANNEXURE E                      A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 21.3.2019.
- ANNEXURE F                      A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE G                      A TRUE COPY OF THE ARGUMENT NOT SUBMITTED BY THE APPELLANT DATED 27.6.2019.
- ANNEXURE H                      A TRUE COPY OF THE ORDER OF THE HON'BLE ITAT DATED 8.7.2019.
- ANNEXURE I                      A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.



## APPENDIX OF ITA 303/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                      A TRUE COPY OF THE NOTICE U/S 133 (6)  
ISSUED BY THE INCOME TAX OFFICE  
(INTELLIGENCE) DATED 10.1.2014
- ANNEXURE B                      A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 20.5.2014
- ANNEXURE C                      A TRUE COPY OF THE REPLY SUBMITTED TO THE  
1ST RESPONDENT DATED 27.5.2014
- ANNEXURE D                      A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S 156, ISSUED BY THE 2ND  
RESPONDENT DATED 27.11.2014
- ANNEXURE E                      A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 4.3.2016
- ANNEXURE F                      A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 23.5.2016
- ANNEXURE G                      A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO 77/2014 CBDT NOTIFICATION  
DATED 10.12.2014
- ANNEXURE H                      A TRUE COPY OF THE ORDER OF THE HON'BLE  
ITAT DATED 23.8.2017
- ANNEXURE I                      A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT IN ITA NO 73 OF 2018 DATED  
29.11.2018

## APPENDIX OF ITA 304/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED  
BY THE INCOME TAX OFFICE (INTELLIGENCE)  
DATED 16-09-2014
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 20-05-2014
- ANNEXURE                      A TRUE COPY OF THE REPLY SUBMITTED TO THE  
1ST RESPONDENT DATED 30-09-2014
- ANNEXURE D                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S. 156, ISSUED BY THE 2ND  
RESPONDENT DATED 25-09-2014.
- ANNEXURE E                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 29-01-2016
- ANNEXURE F                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 13-04-2016
- ANNEXURE                      A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO. 77/2014 CBDT NOTIFICATION  
DATED 10-12-2014
- ANNEXURE H                    original COPY OF THE ORDER OF THE HON'BLE  
ITAT DATED 23-08--2017
- ANNEXURE I                    A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT IN ITA NO. 73 OF 2018 DATED  
29-11-2018

## APPENDIX OF ITA 305/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S.133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 10.9.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 19.5.2014.
- ANNEXURE C                    A TRUE COPY OF THE REPLY SUBMITTED TO THE 1ST RESPONDENT DATED 25.1.2014.
- ANNEXURE D                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT DATED 15.9.2014.
- ANNEXURE E                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 25.4.2017.
- ANNEXURE F                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 11.5.2017.
- ANNEXURE G                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE H                    ORIGINAL COPY OF THE ORDER OF THE HON'BLE ITAT DATED 3.10.2017.
- ANNEXURE I                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 306/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S.133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 10.1.2014.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 1.7.2014.
- ANNEXURE C                    A TRUE COPY OF THE REPLY SUBMITTED TO THE 1ST RESPONDENT DATED 28.5.2014.
- ANNEXURE D                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT DATED 16.7.2014.
- ANNEXURE E                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 26.2.2019.
- ANNEXURE F                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 20.7.2019.
- ANNEXURE G                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE H                    A TRUE COPY OF THE ORDER OF THE HON'BLE ITAT DATED 4.9.2019.
- ANNEXURE I                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 307/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S.133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 10.9.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 2ND RESPONDENT DATED 12.8.2014.
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT DATED 19.9.2014.
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 21.3.2017.
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 9.5.2019.
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE G                    CERTIFIED COPY OF THE ORDER OF THE HON'BLE ITAT DATED 9.11.2017.
- ANNEXURE H                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 308/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S.133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 6.9.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 1ST RESPONDENT DATED 23.10.2014.
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT DATED 27.11.2014.
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 20.3.2017.
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 22.4.2017.
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE G                    A TRUE COPY OF THE ORDER OF THE HON'BLE ITAT DATED 23.8.2017.
- ANNEXURE H                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 309/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED  
BY THE INCOME TAX OFFICE (INTELLIGENCE)  
DATED 02.09.2013
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 17.03.2015
- ANNEXURE C                    A TRUE COPY OF THE REPLY SUBMITTED TO THE  
1ST RESPONDENT DATED 09.10.2015
- ANNEXURE D                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND U/S 156, ISSUED BY THE 2ND RESPONDENT  
DATED 23.09.2015
- ANNEXURE E                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 26.02.2019
- ANNEXURE F                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 02.04.2019
- ANNEXUREMG                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO.77/2014 CBDT NOTIFICATION  
DATED 10.12.2014
- ANNEXURE H                    A TRUE COPY OF THE ARGUMENT NOTE SUBMITTED  
BY THE APPELLANTS
- ANNEXURE I                    A TRUE COPY OF THE ORDER OF THE HON'BLE  
ITAT DATED 08.07.2019
- ANNEXURE J                    A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT IN ITA NO.73 OF 2018 DATED  
29.11.2018.

## APPENDIX OF ITA 311/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S.133(6) ISSUED BY THE INCOME TAX OFFICE (INTELLIGENCE) DATED 18.9.2013.
- ANNEXURE B                    A TRUE COPY OF THE SHOW CAUSE NOTICE ISSUED BY THE 2ND RESPONDENT DATED 5.2.2015.
- ANNEXURE C                    A TRUE COPY OF THE REPLY SUBMITTED TO THE 1ST RESPONDENT DATED 18.3.2015.
- ANNEXURE D                    A TRUE COPY OF THE PENALTY ORDER WITH DEMAND U/S.156, ISSUED BY THE 2ND RESPONDENT DATED 25.8.2015.
- ANNEXURE E                    A TRUE COPY OF THE APPELLATE ORDER OF THE 3RD RESPONDENT DATED 29.1.2019.
- ANNEXURE F                    A TRUE COPY OF THE APPEAL FILED BEFORE THE HON'BLE ITAT COCHIN BENCH DATED 22.3.2019.
- ANNEXURE G                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT NOTIFICATION NO.77/2014 CBDT NOTIFICATION DATED 10.12.2014.
- ANNEXURE H                    A TRUE COPY OF THE ARGUMENT NOTE DATED 20.6.2019 SUBMITTED BY THE APPELLANT.
- ANNEXURE I                    CERTIFIED COPY OF THE ORDER OF THE HON'BLE ITAT DATED 20.6.2019.
- ANNEXURE J                    A TRUE COPY OF THE STAY ORDER OF THIS HON'BLE COURT IN ITA NO.73 OF 2018 DATED 29.11.2018.

## APPENDIX OF ITA 312/2019

### PETITIONER'S/S EXHIBITS:

- ANNEXURE A                    A TRUE COPY OF THE NOTICE U/S 133(6) ISSUED  
BY THE INCOME TAX OFFICE (INTELLIGENCE)  
DATED 06.09.2013
- ANNEXURE B                    A TRUE COPY OF TH SHOW CAUSE NOTICE ISSUED  
BY THE 1ST RESPONDENT DATED 23.10.2014
- ANNEXURE C                    A TRUE COPY OF THE PENALTY ORDER WITH  
DEMAND/S156, ISSUED BY THE 2ND RESPONDENT  
DATED 27.11.2014
- ANNEXURE D                    A TRUE COPY OF THE APPELLATE ORDER OF THE  
3RD RESPONDENT DATED 20.03.2017
- ANNEXURE E                    A TRUE COPY OF THE APPEAL FILED BEFORE THE  
HON'BLE ITAT COCHIN BENCH DATED 22.04.2017
- ANNEXURE F                    A TRUE COPY OF THE RELEVANT PAGES OF CBDT  
NOTIFICATION NO.77/2014 CBDT NOTIFICATION  
DATED 10.12.2014
- ANNEXURE G                    A TRUE COPY OF THE ORDER OF THE HON'BLE  
ITAT DATED 23.08.2017
- ANNEXURE H                    A TRUE COPY OF THE STAY ORDER OF THIS  
HON'BLE COURT IN ITA NO.73/2018 DATED  
29.11.2018