



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

TUESDAY, THE 25TH DAY OF NOVEMBER 2025 / 4TH AGRAHAYANA, 1947

ITA NO.64 OF 2024

APPELLANT(S) / APPELLANT:

THE SOUTH INDIAN BANK LIMITED,
HEAD OFFICE, MISSION QUARTERS, TB ROAD,
THRISSUR, KERALA, PAN : AABCT 0022F, PIN - 680001.

BY ADVS.
SHRI.ABRAHAM JOSEPH MARKOS
SRI.V.ABRAHAM MARKOS
SHRI.ALEXANDER JOSEPH MARKOS
SRI.ISAAC THOMAS
SHRI.JOHN VITHAYATHIL
SRI.JOSEPH MARKOS (SR.)

RESPONDENT(S) / RESPONDENT:

INCOME TAX OFFICER, TDS,
INCOME TAX DEPARTMENT, THRISSUR, PIN - 680001.

BY ADVS.
SRI.P.G.JAYASHANKAR
SRI.NAVANEETH.N.NATH

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON 25.11.2025,
ALONG WITH ITA.65/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

TUESDAY, THE 25TH DAY OF NOVEMBER 2025 / 4TH AGRAHAYANA, 1947

ITA NO.65 OF 2024

APPELLANT (S) /APPELLANT:

THE SOUTH INDIAN BANK LIMITED,
HEAD OFFICE, MISSION QUARTERS, TB ROAD,
THRISSUR, KERALA, PAN : AABCT 0022F, PIN - 680001.

BY ADVS.
SHRI.ABRAHAM JOSEPH MARKOS
SRI.V.ABRAHAM MARKOS
SHRI.ALEXANDER JOSEPH MARKOS
SRI.ISAAC THOMAS
SHRI.JOHN VITHAYATHIL
SRI.JOSEPH MARKOS (SR.)

RESPONDENT (S) /RESPONDENT:

INCOME TAX OFFICER, TDS,
INCOME TAX DEPARTMENT, THRISSUR, PIN - 680001.

BY ADVS.
SRI.P.G.JAYASHANKAR
SRI.NAVANEETH.N.NATH

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON 25.11.2025,
ALONG WITH ITA.64/2024, 66/2024 AND CONNECTED CASES, THE COURT ON THE
SAME DAY DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

TUESDAY, THE 25TH DAY OF NOVEMBER 2025 / 4TH AGRAHAYANA, 1947

ITA NO.66 OF 2024

APPELLANT (S) / APPELLANT:

THE SOUTH INDIAN BANK LIMITED,
HEAD OFFICE, MISSION QUARTERS, TB ROAD,
THRISSUR, KERALA, PAN : AABCT 0022F, PIN - 680001.

BY ADVS.
SHRI.ABRAHAM JOSEPH MARKOS
SRI.V.ABRAHAM MARKOS
SHRI.ALEXANDER JOSEPH MARKOS
SRI.ISAAC THOMAS
SHRI.JOHN VITHAYATHIL
SRI.JOSEPH MARKOS (SR.)

RESPONDENT (S) / RESPONDENT:

INCOME TAX OFFICER,
AAYAKAR BHAVAN, MUNICIPAL OFFICE RD,
SAKTHAN THAMPURAN NAGAR, THRISSUR,
KERALA, PIN - 680001.

BY ADVS.
SRI.P.G.JAYASHANKAR
SRI.NAVANEETH.N.NATH

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON 25.11.2025,
ALONG WITH ITA.65/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

TUESDAY, THE 25TH DAY OF NOVEMBER 2025 / 4TH AGRAHAYANA, 1947

ITA NO.67 OF 2024

APPELLANT (S) / APPELLANT:

THE SOUTH INDIAN BANK LIMITED,
HEAD OFFICE, MISSION QUARTERS, TB ROAD,
THRISSUR, KERALA, REPRESENTED BY ITS MANAGING DIRECTOR
AND CEO, PERUVEMBA RAMACHANDRAN, PIN-680 001.

BY ADVS.
SHRI.ABRAHAM JOSEPH MARKOS
SRI.V.ABRAHAM MARKOS
SHRI.ALEXANDER JOSEPH MARKOS
SRI.ISAAC THOMAS
SHRI.JOHN VITHAYATHIL
SRI.JOSEPH MARKOS (SR.)

RESPONDENT (S) / RESPONDENT:

THE INCOME TAX OFFICER, TDS,
INCOME TAX DEPARTMENT, THRISSUR, PIN - 680001.

BY ADVS.
SRI.P.G.JAYASHANKAR
SRI.NAVANEETH.N.NATH

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON 25.11.2025,
ALONG WITH ITA.65/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

TUESDAY, THE 25TH DAY OF NOVEMBER 2025 / 4TH AGRAHAYANA, 1947

ITA NO.68 OF 2024

APPELLANT (S) / APPELLANT:

THE SOUTH INDIAN BANK LIMITED
HEAD OFFICE, MISSION QUARTERS, TB ROAD,
THRISSUR, KERALA, PAN - AABCT 0022F, PIN - 680001.

BY ADVS.
SHRI.ALEXANDER JOSEPH MARKOS
SRI.V.ABRAHAM MARKOS
SHRI.ABRAHAM JOSEPH MARKOS
SRI.ISAAC THOMAS
SHRI.JOHN VITHAYATHIL
SRI.JOSEPH MARKOS (SR.)

RESPONDENT (S) / RESPONDENT:

THE INCOME TAX OFFICER, TDS,
AAYAKAR BHAVAN, MUNICIPAL OFFICE RD,
SAKTHAN THAMPURAN NAGAR, THRISSUR, KERALA,
PIN - 680001.

BY ADVS.
SRI.P.G.JAYASHANKAR
SRI.NAVANEETH.N.NATH

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON 25.11.2025,
ALONG WITH ITA.65/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

TUESDAY, THE 25TH DAY OF NOVEMBER 2025 / 4TH AGRAHAYANA, 1947

ITA NO.69 OF 2024

APPELLANT (S) / APPELLANT:

THE SOUTH INDIAN BANK LIMITED,
HEAD OFFICE, MISSION QUARTERS, TB ROAD,
THRISSUR, KERALA, PAN - AABCT 0022F, PIN - 680001.

BY ADVS.
SHRI.ALEXANDER JOSEPH MARKOS
SHRI.ABRAHAM JOSEPH MARKOS
SRI.V.ABRAHAM MARKOS
SRI.ISAAC THOMAS
SHRI.JOHN VITHAYATHIL
SRI.JOSEPH MARKOS (SR.)

RESPONDENT (S) / RESPONDENT:

INCOME TAX OFFICER
AAYAKAR BHAVAN, MUNICIPAL OFFICE RD,
SAKTHAN THAMPURAN NAGAR, THRISSUR, KERALA, PIN - 680001.

BY ADVS.
SRI.P.G.JAYASHANKAR
SRI.NAVANEETH.N.NATH

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON 25.11.2025,
ALONG WITH ITA.65/2024 AND CONNECTED CASES, THE COURT ON THE SAME DAY
DELIVERED THE FOLLOWING:

**JUDGMENT****'C.R.'****[I.T.A. Nos.64 of 2024, 65 of 2024, 66 of 2024, 67 of 2024,
68 of 2024, 69 of 2024]****Harisankar V. Menon, J.**

These appeals are at the instance of the assessee, seeking to challenge the common order dated 22.05.2024 in I.T.A. Nos.459 to 464/COCH/2023 of the Income Tax Appellate Tribunal, Cochin Bench, with respect to the assessment years 2017-18 to 2022-23.

2. The appellant-assessee had a statutory duty to deduct tax at source as against the interest paid by it on fixed deposits with reference to the provisions of Section 194A of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). At the same time, a separate treatment was provided for interest being paid on deposits made by persons above the age of 60 years under the provisions of Section 197A(1C) of the Act. The afore provision provided that if the person who is making the deposit and is receiving the interest



furnishes a declaration in writing in duplicate “in the prescribed form and verified in the prescribed manner”, to the effect that the tax on his estimated total income of the previous year concerned would be NIL, the person responsible for making the TDS need not effect the same. The Form prescribed as above was the one under Form 15H framed under the provisions of Rule 29C of the Income Tax Rules, 1962 (hereinafter referred to as ‘Rules’). On the basis of Form 15H declarations furnished by the depositors, the appellant has not deducted tax at source during the relevant years. The declarations furnished as above by the depositors were also produced along with the TDS returns filed by the appellant. However, proceedings were later initiated proposing to treat the appellant as an “assessee in default” for the failure to deduct TDS on the interest income paid as above. Such proceedings were taken essentially relying on Foot Note No.10 to the relevant declaration in Form 15H. Brushing aside the objections raised by the



appellant, it was treated as an “assessee in default” by separate orders, demanding tax under sub-section (1) and interest under sub-section (1A) of Section 201 of the Act. The first appeals against the afore orders were rejected by the Commissioner of Income Tax (Appeals), on account of which further appeals were instituted before the Income Tax Appellate Tribunal, Cochin Bench. The Tribunal, by the impugned common order dated 22.05.2024, having rejected the appeals, the appellant has instituted the captioned appeals under Section 260A of the Act.

3. The following questions of law arise for consideration in these appeals.

- i. Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in confirming that the appellant has to be treated as an assessee in default for failure to deduct TDS on interest income paid to senior citizens who have furnished declarations in Form 15H?
- ii. Whether in view of Section 197A(1C), the appellant was obliged to deduct TDS from the interest paid to a senior citizen who has furnished declaration in form 15H, if such interest income exceeded the maximum



amount not chargeable to income tax?

4. We have heard Sri.Joseph Markos, learned senior counsel for the appellant, and Sri.P.G.Jayashankar, learned Standing Counsel for the respondent-revenue.

5. The sole issue arising for consideration in these appeals is as regards the sustainability or otherwise of the proceedings taken against the appellant herein, by which it has been declared as an assessee in default.

6. It is not in dispute that the appellant had a duty to deduct the tax at source under the statute. The appellant seeks to take refuge under Section 197A(1C) of the Act, providing a specialised treatment as regards the payments being made to senior citizens. The afore sub-section reads as under:-

“(1C) Notwithstanding anything contained in section 192A or section 193 or section 194 or section 194A or section 194D or section 194DA or section 194EE or section 194-I or section 194K or sub-section (1B) of this section, no deduction of tax shall be made in the case of an individual resident in India, who is of the age of sixty years or more at any time during the previous year, if such individual



furnishes to the person responsible for paying any income of the nature referred to in section 192A or section 193 or section 194 or section 194A or section 194D or section 194DA or section 194EE or section 194-I or section 194K, as the case may be, a declaration in writing in duplicate in the prescribed form and verified in the prescribed manner to the effect that the tax on his estimated total income of the previous year in which such income is to be included in computing his total income will be nil.”

A reading of the afore Section would show that, as regards the payment being made to senior citizens, the statute provided for differential treatment with respect to the liability to deduct tax under Section 194A of the Act. It provided for a non-deduction when the senior citizen furnishes a declaration in writing- the declaration being the one prescribed under the Rules – Form 15H. The fact that the appellant has obtained and submitted Form 15H for all the years as regards the disputed payments is not in dispute.

7. But the appellant had been proceeded against solely with reference to Foot Note No.10, which reads as under:



'10. The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is included exceeds the maximum amount which is not chargeable to tax after allowing the deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head "income from house property" for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17:"

According to the revenue, in all these cases, the interest payment having exceeded the basic exemption limit, the appellant Bank ought not to have acted on the declaration, as stipulated in Foot Note No.10.

8. *Prima facie*, the contention raised, as above, before us by Sri. Jayasankar, with reference to the requirement to produce a declaration in the "prescribed form and verified in the prescribed manner", appears to be attractive. However, on a deeper analysis of the provisions of the statute, we are of the opinion that the afore contention needs to be turned



down for the following reasons.

9. Section 197A of the Act provides for non-deduction of tax at source in certain cases. Sub-section (1A) thereto provides for non-deduction when the payee furnishes a declaration in the prescribed form and verified in the prescribed manner containing a declaration that his estimated total income for the previous year would be 'NIL'. However, an exception has been carved out to the non-deduction prescribed under sub-section (1A), through the insertion of sub-section (1B) in the following lines:

“(1B) The provisions of this section shall not apply where the amount of any income of the nature referred to in sub-section (1) or sub-section (1A), as the case may be, or the aggregate of the amounts of such incomes credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to income-tax.”

Thus, the statute has been amended through the insertion of sub-section (1B) to clarify that even on the face of the non-deduction prescribed under sub-section (1A) to Section 197A



of the Act, the payer had a duty to verify as to whether the aggregate of the payment made to the payee exceeds the basic exemption limit. It is this stand, which is now taken before us by the revenue, with reference to Foot Note No.10 of Form 15H.

10. Here, it is to be specifically noticed that the exception carved out through sub-section (1B) is only as regards the non-deduction under sub-sections (1) and (1A) to Section 197A of the Act. It does not extend to the non-deduction under sub-section (1C) thereunder. When the statute has been expressly amended through the insertion of sub-section (1B), it is a pointer to the effect that the liability on non-deduction and the requirement to check whether the payee is in receipt of interest in excess of the basic exemption limit should have to be prescribed through the statute itself. That being so, insofar as a similar exception has not been carved out with respect to the non-deduction under sub-section (1C), we are of the opinion that the appellant was



justified in not deducting tax at source in these cases.

11. Reference also requires to be made to the memorandum explaining the provisions of the Finance Act, 2003, pursuant to which Section 197A(1C) was introduced as a “welfare measure”. In the afore memorandum, the fact that relief to senior citizens in the form of non-deduction is required to be extended upon furnishing a declaration has been categorically noticed. The memorandum further provides –

“The prohibition contained in sub-section (1B) will not be applicable in the case of senior citizens.”

Thus, the Legislature also never intended to extend the prohibition under sub-section (1B) any further than what is prescribed, is also clear. On account of this also, the appellant is entitled to succeed.

12. We may also refer to the judgment of the Apex Court in **Principal Commissioner of Income Tax v. Wipro Ltd. [(2022) 446 ITR 1 (SC)]**, relied on by the learned



Standing Counsel for the revenue. The afore judgment has been relied on in support of his contention that the declaration, including the Foot Note No.10, has to be acted upon and that a declaration being an exemption has to be strictly construed. Assuming it to be so, we are of the opinion that Foot Note No.10 relied on by the revenue would require the payer to consider as to whether the amount credited to the payee exceeds the maximum amount which is not chargeable to tax after considering the deductions in Chapter VIA/set off of loss, etc. This, in our opinion, would be a herculean task for the payer, and if Foot Note No.10 is made mandatory, the payer would have to insist on the payee providing his eligible claims under Chapter VIA/set off of loss, etc., so as to avail the benefit under Section 197A(1C) of the Act. Then the very purpose of providing a different/beneficial treatment for senior citizens would get defeated. This is all the more so when Form 15H does not show any columns requiring the payee to provide the deductions under Chapter



VIA/set off, etc., eligible to him. In this connection, we also notice the contention raised by the learned Senior Counsel for the assessee that the Form, by virtue of the prescription under Foot Note No.10, amounts to exercise of excessive delegated powers. However, in these appeals under Section 260A of the Act, we are not called upon to decide the afore issue, hence we leave it at that.

Therefore, these appeals would stand allowed, answering the questions of law, in favour of the appellant-assessee and against the respondent-revenue.

Sd/-

**A.MUHAMED MUSTAQUE
JUDGE**

Sd/-

**HARISANKAR V. MENON
JUDGE**

APPENDIX OF ITA NO.64 OF 2024PETITIONER'S ANNEXURES:

- ANNEXURE A TRUE COPY OF THE SHOW CAUSE NOTICE DATED 13.07.2022 ISSUED BY THE RESPONDENT
- ANNEXURE B TRUE COPY OF FORM 15H ALONG WITH FOOT NOTE
- ANNEXURE C TRUE COPY OF OBJECTIONS DATED 27.07.2022 FILED BY THE APPELLANT
- ANNEXURE D TRUE COPY OF THE ORDER DATED 13.12.2022 OF THE RESPONDENT
- ANNEXURE E TRUE COPY OF THE APPEAL MEMORANDUM DATED 11.01.2023 FILED BY THE APPELLANT BEFORE THE COMMISSIONER OF INCOME TAX (APPEALS)
- ANNEXURE F TRUE COPY OF THE WRITTEN SUBMISSIONS DATED 29.03.2023 FILED BY THE APPELLANT
- ANNEXURE G TRUE COPY OF THE APPELLATE ORDER DATED 16.05.2023
- ANNEXURE H TRUE COPY OF THE SECOND APPEAL FILED IN FORM NO.36 BY THE APPELLANT BEFORE THE INCOME TAX APPELLATE TRIBUNAL
- ANNEXURE I TRUE COPY OF THE ORDER DATED 16.02.2024 OF THE INCOME TAX APPELLATE TRIBUNAL
- ANNEXURE J CERTIFIED COPY OF THE IMPUGNED ORDER OF THE INCOME TAX APPELLATE TRIBUNAL DATED 22.05.2024
- ANNEXURE K TRUE COPY OF THE ORDER DATED 28.01.2020 IN W.P.NO.35231 OF 2019 OF THE KERALA HIGH COURT

APPENDIX OF ITA NO.65 OF 2024PETITIONER'S ANNEXURES:

- ANNEXURE A TRUE COPY OF THE SHOW CAUSE NOTICE DATED 13.07.2022 ISSUED BY THE RESPONDENT
- ANNEXURE B TRUE COPY OF FORM 15H ALONG WITH FOOT NOTE
- ANNEXURE C TRUE COPY OF OBJECTIONS DATED 27.07.2022 FILED BY THE APPELLANT
- ANNEXURE D TRUE COPY OF THE ORDER DATED 14.12.2022 OF THE RESPONDENT
- ANNEXURE E TRUE COPY OF THE APPEAL MEMORANDUM DATED 11.01.2023 FILED BY THE APPELLANT BEFORE THE COMMISSIONER OF INCOME TAX (APPEALS)
- ANNEXURE F TRUE COPY OF THE WRITTEN SUBMISSIONS DATED 29.03.2023 FILED BY THE APPELLANT
- ANNEXURE G TRUE COPY OF THE APPELLATE ORDER DATED 16.05.2023
- ANNEXURE H TRUE COPY OF THE SECOND APPEAL FILED IN FORM NO.36 BY THE APPELLANT BEFORE THE INCOME TAX APPELLATE TRIBUNAL
- ANNEXURE I TRUE COPY OF THE ORDER DATED 16.02.2024 OF THE INCOME TAX APPELLATE TRIBUNAL
- ANNEXURE J TRUE COPY OF THE IMPUGNED ORDER OF THE INCOME TAX APPELLATE TRIBUNAL DATED 22.05.2024
- ANNEXURE K TRUE COPY OF THE ORDER DATED 128.01.2020 IN W.P.NO.35231 OF 2019 OF THE KERALA HIGH COURT

APPENDIX OF ITA NO.66 OF 2024PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 13.07.2022 ISSUED BY THE RESPONDENT
ANNEXURE B	TRUE COPY OF FORM 15H ALONG WITH FOOT NOTE
ANNEXURE C	TRUE COPY OF OBJECTIONS DATED 27.07.2022 FILED BY THE APPELLANT
ANNEXURE D	TRUE COPY OF THE ORDER DATED 14.12.2022 OF THE RESPONDENT
ANNEXURE E	TRUE COPY OF THE APPEAL MEMORANDUM DATED 11.01.2023 FILED BY THE APPELLANT BEFORE THE COMMISSIONER OF INCOME TAX (APPEALS)
ANNEXURE F	TRUE COPY OF THE WRITTEN SUBMISSIONS DATED 29.03.2023 FILED BY THE APPELLANT
ANNEXURE G	TRUE COPY OF THE APPELLATE ORDER DATED 16.05.2023
ANNEXURE H	TRUE COPY OF THE SECOND APPEAL FILED IN FORM NO.36 BY THE APPELLANT BEFORE THE INCOME TAX APPELLATE TRIBUNAL
ANNEXURE I	TRUE COPY OF THE ORDER DATED 16.02.2024 OF THE INCOME TAX APPELLATE TRIBUNAL
ANNEXURE J	TRUE COPY OF THE IMPUGNED ORDER OF THE INCOME TAX APPELLATE TRIBUNAL DATED 22.05.2024
ANNEXURE K	TRUE COPY OF THE ORDER DATED 28.01.2020 IN W.P.NO.35231 OF 2019 OF THE KERALA HIGH COURT

APPENDIX OF ITA NO.67 OF 2024PETITIONER'S ANNEXURES:

- ANNEXURE A TRUE COPY OF THE SHOW CAUSE NOTICE DATED 13.07.2022 ISSUED BY THE RESPONDENT
- ANNEXURE B TRUE COPY OF FORM 15H ALONG WITH FOOT NOTE
- ANNEXURE C TRUE COPY OF OBJECTIONS DATED 27.07.2022 FILED BY THE APPELLANT
- ANNEXURE D TRUE COPY OF THE ORDER DATED 14.12.2022 OF THE RESPONDENT
- ANNEXURE E TRUE COPY OF THE APPEAL MEMORANDUM DATED 11.01.2023 FILED BY THE APPELLANT BEFORE THE COMMISSIONER OF INCOME TAX (APPEALS) .
- ANNEXURE F TRUE COPY OF THE WRITTEN SUBMISSIONS DATED 09.03.2023 FILED BY THE APPELLANT
- ANNEXURE G TRUE COPY OF THE APPELLATE ORDER DATED 16.05.2023
- ANNEXURE H TRUE COPY OF THE SECOND APPEAL FILED IN FORM NO.36 BY THE APPELLANT BEFORE THE INCOME TAX APPELLATE TRIBUNAL
- ANNEXURE I TRUE COPY OF THE ORDER DATED 16.02.2024 OF THE INCOME TAX APPELLATE TRIBUNAL
- ANNEXURE J TRUE COPY OF THE IMPUGNED ORDER OF THE INCOME TAX APPELLATE TRIBUNAL DATED 22.05.2024
- ANNEXURE K TRUE COPY OF THE ORDER DATED 28.01.2020 IN W.P.NO.35231 OF 2019 OF THE KERALA HIGH COURT

APPENDIX OF ITA NO.68 OF 2024PETITIONER'S ANNEXURES:

ANNEXURE A	TRUE COPY OF THE SHOW CAUSE NOTICE DATED 13.07.2022 ISSUED BY THE RESPONDENT
ANNEXURE B	TRUE COPY OF FORM 15H ALONG WITH FOOT NOTE
ANNEXURE C	TRUE COPY OF OBJECTIONS DATED 27.07.2022 FILED BY THE APPELLANT
ANNEXURE D	TRUE COPY OF THE ORDER DATED 15.12.2022 OF THE RESPONDENT
ANNEXURE E	TRUE COPY OF THE APPEAL MEMORANDUM DATED 11.01.2023 FILED BY THE APPELLANT BEFORE THE COMMISSIONER OF INCOME TAX (APPEALS)
ANNEXURE F	TRUE COPY OF THE WRITTEN SUBMISSIONS DATED 29.03.2023 FILED BY THE APPELLANT
ANNEXURE G	TRUE COPY OF THE APPELLATE ORDER DATED 16.05.2023
ANNEXURE H	TRUE COPY OF THE SECOND APPEAL FILED IN FORM NO.36 BY THE APPELLANT BEFORE THE INCOME TAX APPELLATE TRIBUNAL
ANNEXURE I	TRUE COPY OF THE ORDER DATED 16.02.2024 OF THE INCOME TAX APPELLATE TRIBUNAL
ANNEXURE J	TRUE COPY OF THE IMPUGNED ORDER OF THE INCOME TAX APPELLATE TRIBUNAL DATED 22.05.2024
ANNEXURE K	TRUE COPY OF THE ORDER DATED 28.01.2020 IN W.P.NO.35231 OF 2019 OF THE KERALA HIGH COURT

APPENDIX OF ITA NO.69 OF 2024PETITIONER'S ANNEXURES:

- ANNEXURE A TRUE COPY OF THE SHOW CAUSE NOTICE DATED 13.07.2022 ISSUED BY THE RESPONDENT FOR ASSESSMENT YEAR 2020-21
- ANNEXURE B TRUE COPY OF FORM 15H ALONG WITH FOOT NOTE
- ANNEXURE C TRUE COPY OF OBJECTIONS DATED 27.07.2022 FILED BY THE APPELLANT
- ANNEXURE D TRUE COPY OF THE ORDER DATED 14.12.2022 OF THE RESPONDENT
- ANNEXURE E TRUE COPY OF THE APPEAL MEMORANDUM DATED 11.01.2023 FILED BY THE APPELLANT BEFORE THE COMMISSIONER OF INCOME TAX (APPEALS).
- ANNEXURE F TRUE COPY OF THE WRITTEN SUBMISSIONS DATED 29.03.2023 FILED BY THE APPELLANT
- ANNEXURE G TRUE COPY OF THE APPELLATE ORDER DATED 16.05.2023 FOR ASSESSMENT YEAR 2019-20.
- ANNEXURE H TRUE COPY OF THE SECOND APPEAL FILED IN FORM NO.36 BY THE APPELLANT BEFORE THE INCOME TAX APPELLATE TRIBUNAL
- ANNEXURE I TRUE COPY OF THE ORDER DATED 16.02.2024 OF THE INCOME TAX APPELLATE TRIBUNAL FOR ASSESSMENT YEARS 2017-18 TO 2022-23
- ANNEXURE J TRUE COPY OF THE IMPUGNED ORDER OF THE INCOME TAX APPELLATE TRIBUNAL DATED 22.05.2024
- ANNEXURE K TRUE COPY OF THE ORDER DATED 28.01.2020 IN W.P.NO.35231 OF 2019 OF THE KERALA HIGH COURT