Sri Jihveshwara Credit Cooperative Society Ltd. v. Commissioner of Income Tax (Appeals)-II & Anr.

W.P. No. 38337/2013

W.P. No. 38337/2013 (High Court of Karnataka, 2013-09-19) | 2013-09-19

Pending appellate stay application directed to be decided within three weeks.

High Court of Karnataka | Single Bench | H. Billappa

Assessment years: 2010-11

01 FACTS OF THE CASE

Sri Jihveshwara Credit Cooperative Society sought restraint against recovery while its assessment appeal and stay application were pending before CIT(A)-II. The assessment related to AY 2010-11; the writ referred to recovery under Annexure A dated 23 November 2012.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court declined to entertain the writ because the society had approached it instead of pursuing the pending stay request before the appellate authority.

Source: PDF p.2, paragraph 2

03 JUDICIAL DECISION

The writ was rejected. The society could move CIT(A)-II for consideration of stay, and that authority was directed to consider the application and pass appropriate orders within three weeks of receiving a copy of the Court's order.

Source: PDF pp.2–3, paragraph 3

04 OUTCOME / IN WHOSE FAVOUR

The society obtained a deadline for a stay decision, not an express High Court stay of recovery or a ruling on the underlying assessment.

Source: PDF p.3

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

A decision deadline is different from interim protection: The operative paragraph orders consideration of stay; it does not suspend recovery pending that consideration. The pending application and the Court's three-week direction should therefore not be described as automatic protection against collection. (PDF pp.2–3)

The deadline runs from receipt: The specified trigger is receipt of a copy by the appellate authority, rather than the judgment date alone. Proof of that receipt and a request to take up the existing application are directly relevant to implementing the direction. (PDF p.3)

The tax merits remain open: Nothing here decides the society's entitlement to any cooperative deduction or the correctness of the assessed demand. The practical route identified by the Court is the pending appellate process, with a prompt separate ruling on stay. (PDF p.2)

Source: PDF pp.2–3

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 3-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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