Kakinada Co-operative Town Bank Ltd. v. Assistant Commissioner of Income Tax & Ors.

W.P. No. 23209/2005

W.P. No. 23209/2005 (Andhra Pradesh High Court, 2005-10-27) | 2005-10-27

Recovery protected until Tribunal stay applications could be decided despite lack of quorum.

Andhra Pradesh High Court | Division Bench at Hyderabad | B. Sudershan Reddy | S. Ananda Reddy

Assessment years: Not specified in order text

01 FACTS OF THE CASE

Kakinada Co-operative Town Bank appealed the CIT(A)'s 5 September 2005 order to the Visakhapatnam Tribunal on 3 October 2005 and filed stay applications. The appeals and stay requests could not be heard because the Bench lacked quorum. The bank sought protection from coercive recovery while the stay requests remained pending.

Source: PDF pp.1–2

02 DISCUSSION BY THE HON'BLE COURT

The Court considered the pending appeals and unavailable hearing and directed either the Visakhapatnam or Hyderabad Tribunal to decide the stay applications expeditiously, preferably within three months of receiving a copy of the order.

Source: PDF pp.2–3

03 JUDICIAL DECISION

The writ was disposed of with protection against coercive realization of the demanded amount until disposal of the stay petitions by the Tribunal.

Source: PDF p.3

04 OUTCOME / IN WHOSE FAVOUR

The Court provided a bridge to an effective stay hearing, not relief on the tax merits. The three-month period was expressed as a preference; the recovery restraint was linked to disposal of stay petitions, not disposal of the substantive appeals.

Source: PDF pp.2–3

05 EXPERT COMMENTS

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

Institutional delay explained the protective intervention: The immediate obstacle was absence of Tribunal quorum, rather than a decision refusing stay. Allowing either of two Tribunal locations to act addressed that practical barrier while leaving the stay merits to the appellate forum. (PDF p.2)

Separate the preferred timetable from the restraint's endpoint: The Court preferred a decision within three months from receipt. Its protection against coercive recovery lasted until the stay applications were disposed of. Those are different instructions; neither should be rewritten as an unconditional three-month stay or protection until final appeal. (PDF pp.2–3)

No cooperative-bank tax entitlement was adjudicated: The caption identifies a cooperative bank, but the short order states no assessment year, deduction ruling or quantified demand. The supported relief is procedural access to stay adjudication with interim collection protection. (PDF pp.1–3)

Source: PDF p.2

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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