



2024/KER/40937

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MURALI PURUSHOTHAMAN

MONDAY, THE 10<sup>TH</sup> DAY OF JUNE 2024 / 20TH JYAISHTA, 1946

WP(C) NO. 3145 OF 2022

PETITIONERS:

- 1 BALAN PANICKER RAMESH KUMAR  
AGED 62 YEARS  
PAN: AAXPK0495IN, KALATHIPARAMBIL, LAYAM ROAD, ERNAKULAM-682 011.
- 2 ADIMANAPARAMBIL PADMANABHANPILLAI INDIRA,  
PAN: AACP15773Q, INDHEEVARAM, SRA 148, SPW ROAD, HERMITAGE LANE, THAIKKATTUKARA SO, CHOORNIKKARA, ERNAKULAM-683 106.
- 3 KONIKKARA ABRAHAM LILLY  
PAN: AAGPL1882M, 4/40, CHAITHANYA, NEAR NATIONAL SCHOOL, KATTOOR ROAD, IRINJALAKUDA, THRISSUR-680 121.
- 4 ELSAMMA ANTONY  
PAN: ABUPA7746A, VII/1014, THOTTACHERRY, THATHAMPALLY, MULLAKKAL (PART) ALAPPUZHA-688 013.
- 5 PRASAD POOKOTE,  
PAN: ADEPP5448E, ROSHINI, KUMARANELLUR, THRISSUR-680 690.
- 6 VELAMPARAMBIL KUNJIKUTTY LAKSHMIKUTTY,  
PAN: AEOPK8491H, KOKKOTTUVILA, POONKODU, CHATHAMANGALAM, KOLLAM-691 534.
- 7 KOMALAVILAS RAMACHANDRAN,  
PAN: ACMPR5804M, KRISHNAKRIPA, SOUHARDA STREET, KOLAZHY, VIYYUR S.O., THRISSUR-680 010.
- 8 KORATHATT JAYASREE,  
PAN: AAZPJ2517Q, SWATHY KORATHATT, CRUSHER LINE, KOTTAI, NEDUMBASSERY P.O., ALUVA, ERNAKULAM DISTRICT-683 585.



: 2 :

- 9 VINODKUMAR KULAMPURATH SANKUNNY,  
PAN: AGAPS7629H, 28/3830A, CHAITRAM, NEAR NEW WATER TANK,  
KOTTULI, KOZHIKODE-673 016.
- 10 JAYASREE UNNIKRISHNAN,  
PAN: AAFPU7302Q, MANNATH HOUSE, KUTTUMUCK,  
RAMAVARMAPURAM S.O., THRISSUR-680 631.
- 11 MADHAVAN,  
PAN: AHUPM4738J, JAYA BHAVAN, MOONU MUKKAN VILAI,  
PRAVACHABALAM, PALLICHAL, THIRUVANANTHAPURAM-695 020.

BY ADV KEVIN VARGHESE JACOB

**RESPONDENTS:**

- 1 UNION OF INDIA  
REPRESENTED BY SECRETARY TO THE GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, NORTH BLOCK, SECRETARIAT BUILDING,  
NEW DELHI-110 001.
- 2 THE CHAIRMAN,  
CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK, SECRETARIAT  
BUILDING, NEW DELHI-110 001.
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA, 356, CR  
BUILDING, IP ESTATE, NEW DELHI-110 002.
- 4 THE CHIEF COMMISSIONER OF INCOME TAX,  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA, CENTRAL  
REVENUE BUILDING, IS PRESS ROAD, ERNAKULAM, PIN-682 018.

BY ADVS.

PREMSANKAR R  
T.C. KRISHNA (SENIOR PANEL COUNSEL)  
CHRISTOPHER ABRAHAM.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
10.06.2024, ALONG WITH WP(C).3051/2022, 4817/2022 AND CONNECTED CASES, THE  
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



: 3 :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MURALI PURUSHOTHAMAN

MONDAY, THE 10<sup>TH</sup> DAY OF JUNE 2024 / 20TH JYAISHTA, 1946WP(C) NO. 3051 OF 2022PETITIONERS:

- 1 MADAN GOPAL ACHATHAND  
PAN:ACSPA6865B, RAMYAM, RAMANCHIRA MADOM LANE,  
THRISSUR-680 021.
- 2 MR.NELLIPARAMBIL GIRISH,  
PAN:ADKPG2988C, NELLIPARAMBIL HOUSE, KANIMANGALAM,  
KANIMANGALAM S.O, CHOVVUR, PALISSERY, THRISSUR-680 027.
- 3 MR.PUTHALATH RAJAN  
PAN:ACKPR1235N, 30/928A, SYONA, MLA ROAD, KOVOOR, CALICUT  
MEDICAL COLLEGE SO, NELLIKODE, KOZHIKODE-673 008.
- 4 MR.PYNADATH JOSEPH PAUL,  
PAN:ADEPP5533G, PYNADATH HOUSE -144, PRANAVAM NAGAR,  
THRISSUR-690 651.
- 5 MR. CHERUMUTTATHU DAMODARA NAIR RAMACHANDRAN,  
PAN:ACFPR9315Q, SREELAKSHMI NEAR KOOTTEKAVU TEMPLE,  
KANJIRAMATTOM, ERNAKULAM-682 315.
- 6 MR. KONIKKARA ANTONY JARARDH,  
PAN:ACGOJ1807J, G 24K, KONIKKARA, GREEN PARK AVENUE,  
TRICHUR-680 022.
- 7 MRS. SUSAMMA MATHAI,  
PAN:AEJPM9000R, KARIKOTTIL, OLD AM ROAD, SOUTH  
VAZHAKULAM, ERNAKULAM-683 105.
- 8 MR.ALAPPAT OUSEPH DEVASSY,  
PAN:ACZPD6548B, ALAPPAT HOUSE, BRIDGE ROAD, ELTHURUTH,  
THRISSUR-680 611.



: 4 :

- 9 MRS. SREESHA KUMARI SARALA,  
PAN:AHJPS936P, SREEKRISHNA SADANAM, S N PURAM P.O.,  
ALAPPUZHA-688 582.
- 10 MRS. GEETHA KAIPPALLIL MADHAVAN PILLAI,  
PAN:ACYPP770N, SREEGEETHA, PONAKAM THEKKEKARA PART,  
ALAPUZZHA-690 101.
- 11 MR.KURUTHUKULANGARA DEVASSY ANTO,  
PAN:ACPPA2059Q 1, VAKAYIL ROAD EAST, THRISSUR-680 026.
- 12 MR. PALAKKAT VAMANA SHENOY HARI,  
PAN:AALPH9932P, 5 B, J M PALACE, N F GATE, TRIPOONITHURA,  
ERNAKULAM-682 301.

BY ADVS.

SUNIL SHANKER  
KEVIN VARGHESE JACOB

**RESPONDENTS:**

- 1 UNION OF INDIA  
REPRESENTED BY SECRETARY OF THE GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, NEW DELHI-110 001.
- 2 THE CHAIRMAN,  
CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK SECRETARIAT  
BUILDING, NEW DELHI-110 001.
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA, 356, CR  
BUILDING, IP ESTATE, NEW DELHI-110 002.
- 4 THE CHIEF COMMISSIONER INCOME TAX,  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA, CENTRAL  
REVENUE BUILDING, IS PRESS ROAD, ERNAKULAM, PIN-682018.

BY ADVS

PREMSANKAR R  
T.C. KRISHNA (SENIOR PANEL COUNSEL)  
CHRISTOPHER ABRAHAM (STANDING COUNSEL)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.06.2024,  
ALONG WITH WP(C).3145/2022 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 MURALI PURUSHOTHAMAN

MONDAY, THE 10<sup>TH</sup> DAY OF JUNE 2024 / 20TH JYAISHTA, 1946

WP(C) NO. 4817 OF 2022

PETITIONERS:

- 1 MADHU K.N  
AGED 62 YEARS  
S/O NEELAKANTAN, RESIDING AT KANDRACHIYIL, VAZHOOR P O,  
KOTTAYAM-686 504.
- 2 THOMAS C J.  
AGED 62 YEARS  
S/O JOSEPH C J, RESIDING AT CHELAKARIYIL HOUSE, KUDAMALLOOR  
P O, KOTTAYAM-686 015.
- 3 JOHNEY M O.  
AGED 63 YEARS  
S/O OUSEPH M T, RESIDING AT MANDAKAM HOUSE, CHEMBERUKKY,  
THRIKKAKAR P O, ERNAKULAM-682 021.
- 4 RAJAN P G.  
AGED 62 YEARS  
S/O P I GOPALAN, RESIDING AT PADICKADUDY HOUSE, KOMBANAD P  
O, ERNAKULAM-683 546.

BY ADVS.

C.S.AJITH PRAKASH  
T.K.DEVARAJAN  
PAUL C THOMAS  
BABU M.  
NIDHIN RAJ VETTIKADAN  
HAARIS MOOSA  
ANCY THANKACHAN

**RESPONDENTS:**

- 1 UNION OF INDIA  
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, JEEVAN DEEP BUILDING, SANSAD MARG,  
NEW DELHI-110 001.
- 2 THE CHAIRMAN  
CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK, SECRETARIAT  
BUILDING, NEW DELHI-110 001.
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA, 356, C R  
BUILDING, I P ESTATE, NEW DELHI-110 002.
- 4 CHIEF COMMISSIONER OF INCOME TAX  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA, CENTRAL  
REVENUE BUILDING, I S PRESS ROAD, ERNAKULAM-682 018.
- 5 COCHIN SHIPYARD LIMITED  
M G ROAD, PERUMANOOR P O, ERNAKULAM-682015, REPRESENTED  
BY ITS MANAGING DIRECTOR.

BY ADVS.

M.GOPIKRISHNAN NAMBIAR  
K.JOHN MATHAI  
JOSON MANAVALAN  
KURYAN THOMAS  
PAULOSE C. ABRAHAM  
RAJA KANNAN  
CHRISTOPHER ABRAHAM (STANDING COUNSEL)  
T.C. KRISHNA (SENIOR PANEL COUNSEL)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
10.06.2024, ALONG WITH WP(C).3145/2022 AND CONNECTED CASES, THE COURT  
ON THE SAME DAY DELIVERED THE FOLLOWING:



: 7 :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MURALI PURUSHOTHAMAN

MONDAY, THE 10<sup>TH</sup> DAY OF JUNE 2024 / 20TH JYAISHTA, 1946WP(C) NO. 10007 OF 2022PETITIONERS:

- 1 CHERRY SEBASTIAN  
AGED 60 YEARS  
S/O K C SEBASTIAN, RESIDING AT KANDAKUDY HOUSE, KAINADY P  
O, KAINADY, KOTTAYAM-686 534.
- 2 JEKO ANTONY  
AGED 61 YEARS  
S/O P K ANTONY, RESIDING AT 29/2159-C, MUNDEMPILLY ROAD,  
THYKODAM, VYTTILA, KOCHI-682 019.
- 3 JOSEPH K L.  
AGED 61 YEARS  
S/O LUIS K C, RESIDING AT KALAVARA, ARA B-7,  
MANNAMTHALA P O, THIRUVANANTHAPURAM-695 015.
- 4 MINU GEORGE.  
AGED 60 YEARS  
D/O VARGHESE MATHEW, RESIDING AT T C 3/124-1, POROOKKARA,  
PARITHIPARA, PATTOM P O, TRIVANDRUM-695 004.
- 5 BABU MATHEW  
AGED 61 YEARS  
S/O K MATHEW, RESIDING AT CERIN DALE, KOMBARA HOUSE,  
KUTTICHIRA ROAD, KALATHODE, OLLUKKARA , TRICHURE-680 655.
- 6 SANAL KUMAR A.  
AGED 60 YEARS  
S/O AYYAPPAN PILLAI, RESIDING AT GAYATHRI, KOTTAMUGAL,  
NALAMCHIRA P O, TRIVANDRUM-695 015.
- 7 PREMKUMAR.S.  
AGED 60 YEARS  
S/O K SURENDRAN, HOUSE NO.U 84, SREE USHAS, THAMBURAN  
ROAD, MARUTHANKUZHY, TRIVANDRUM-695 030.



: 8 :

**BY ADVS.**

**C.S.AJITH PRAKASH  
T.K.DEVARAJAN  
PAUL C THOMAS  
FRANKLIN ARACKAL  
M.B.SOORI  
BABU M.  
NIDHIN RAJ VETTIKKADAN  
HAARIS MOOSA  
ANCY THANKACHAN**

**RESPONDENTS:**

- 1 UNION OF INDIA  
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, JEEVAN DEEP BUILDING, SANSAD MARG,  
NEW DELHI-110 001.**
- 2 THE CHIARMAN.  
CENTRAL BOARD OF DIRECTOR TAXES, NORTH BLOCK, SECRETARIAT  
BUILDING, NEW DELHI-110 001.**
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA, 356, C R  
BUILDING, I P ESTATE, NEW DELHI110 002.**
- 4 CHIEF COMMISSIONER OF INCOME TAX  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA, CENTRAL  
REVENUE BUILDING, I S PRESS ROAD, ERNAKULAM-682 018.**
- 5 THE SOUTH INDIAN BANK LIMITED  
SIB HOUSE, T B ROAD, P B NO.28, TRICHURE-680001, REPRESENTED  
BY ITS MANAGING DIRECTOR.**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
10.06.2024, ALONG WITH WP(C).3145/2022 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 MURALI PURUSHOTHAMAN

MONDAY, THE 10<sup>TH</sup> DAY OF JUNE 2024 / 20TH JYAISHTA, 1946WP(C) NO. 19231 OF 2022PETITIONERS:

- 1 VASANTHI RAJAN  
AGED 62 YEARS  
D/O. GURUSWAMY, 9/125A, NANDANAM, EAST ODATHA, VELI,  
KOCHI, ERNAKULAM, PIN-682 001 (PAN:ADNPG8099F).
- 2 BABU SREENIVAS,  
AGED 62 YEARS, (PAN:AFLPS6409M),  
S/O.GOPALA SREENIVASA PAI, SOUPARNIKA, KEEZHUKARA,  
KOZHENCHERRY, PATHANAMTHITTA,PIN-689 641.
- 3 PRADEEP PUNNAKKAL,  
AGED 62 YEARS, (PAN:AFDPP1243A).  
S/O.KUNHIRAMAN KUNHIPURAYIL, PUNNAKKAL, NEAR KOYILI  
NURSES HOSTEL, PALLIKUNNU S.O., KANNUR, PIN-670 004.
- 4 MANGALATH MANIKKAN AMBIKA,  
AGED 62 YEARS, (PAN:ACIPA3525A),  
D/O.MANGALATH KUNJAYYAPPAN MANIKKAN, NIRANJANA,  
KUNDUKAD B.O., KURICHIKKARA, THRISSUR, PIN-680 028.
- 5 NARAYANA PRASAD KUMBROTE,  
AGED 61 YEARS, (PAN:ACVPK2777K),  
S/O.BALAKRISHNA MENON PANAMITTATH, 6/256, KRISHNA NEAR SBI  
COLONY, PALAT ROAD, OTTAPPALAM, PALAKKAD DISTRICT,  
PIN-679 101.
- 6 SARASWATHY KRISHNASWAMY,  
AGED 62 YEARS, (PAN:ABNPK0027B),  
D/O.NARAYANA IYER, SIVAPRIYA, JAYATHI ROAD, MARADU,  
ERNAKULAM, PIN-682304.



: 10 :

BY ADVS.  
SUNIL SHANKER  
SANDHRA.S

**RESPONDENTS:**

- 1 UNION OF INDIA  
REPRESENTED BY SECRETARY TO THE GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, NORTH BLOCK, SECRETARIAT BUILDING,  
NEW DELHI-110 001.
- 2 THE CHAIRMAN,  
CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK,  
SECRETARIAT BUILDING, NEW DELHI, PIN -110 001.
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,  
INCOME TAX DEPARTMENT, GOVERNMENT OF KERALA,  
356, CR BUILDING, IP ESTATE, NEW DELHI, PIN – 110 002.
- 4 THE CHIEF COMMISSIONER INCOME TAX,  
INCOME TAX DEPARTMENT, GOVERNMENT OF KERALA,  
CENTRAL REVENUE BUILDING, IS PRESS ROAD,  
ERNAKULAM, PIN – 682 018.

BY ADV  
PRADEEPKUMAR JOHN  
T.C. KRISHNA (SENIOR PANEL COUNSEL)  
CHRISTOPHER ABRAHAM (STANDING COUNSEL)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
10.06.2024, ALONG WITH WP(C).3145/2022 AND CONNECTED CASES, THE COURT  
ON THE SAME DAY DELIVERED THE FOLLOWING:



: 11 :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MURALI PURUSHOTHAMAN

MONDAY, THE 10<sup>TH</sup> DAY OF JUNE 2024 / 20TH JYAISHTA, 1946WP(C) NO. 25538 OF 2022PETITIONERS:

- 1 MR.PARAKKAL RAVEENDRAN  
AGED 61 YEARS  
421, PARAKKAL HOUSE, KAZHCHAPRAMABU, KANNADI-I, PALAKKAD,  
KANNADI SO, KERALA- 678701 (PAN:ACOPR4644M), PIN – 678 701.
- 2 MR.AUGUSTINE KURUVILLA  
AGED 61 YEARS  
KURUVILLA, 4/40, CHAITHANYA, KATTOOR ROAD, NEAR NATIONAL  
HSS, IRINJALAKUDA- 680121 PAN: ABKPK3270H, PIN – 680 121.
- 3 MR.MADHAVA MENON MURALEEDHARAN  
AGED 61 YEARS  
NJRA 63, VAISHNAVAM, KARAMA ROAD, ELAMAKKARA  
SO,ELAMAKKARA, PIN – 682 026.
- 4 MR.SHAJI RAMAKRISHNAN  
AGED 61 YEARS  
PAN: ADLPR9044B,  
S/O. RAMAKRISHNAN, KRISHNA, NR. POST OFFICE,  
CHIRAYINKEEZHU, THIRUVANANTHAPURAM- 695 304.
- 5 MR. GOPALAN NAIR SHYAMPRASAD  
AGED 60 YEARS  
PAN: AFGPS7301K,  
S/O. KUNJANNAIR GOPALAN NAIR, AISWARYA, MULLAKAL NAGAR,  
EROOR WEST PO, EROOR, ERNAKULAM- 682 306 .

BY ADVS.

SUNIL SHANKER  
VIDYA GANGADHARAN  
SANDHRA.S



: 12 :

**RESPONDENTS:**

- 1 UNION OF INDIA  
REPRESENTED BY SECRETARY TO THE GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, NORTH BLOCK, SECRETARIAT BUILDING,  
NEW DELHI, PIN – 110 001.
- 2 THE CHAIRMAN  
CENTRAL BOARD OF DIRECT TAXES, NORTH BLOCK, SECRETARIAT  
BUILDING, NEW DELHI-110001, PIN – 110 001.
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA,356 CR  
BUILDING,IP ESTATE ,NEW DELHI, PIN – 110 001.
- 4 THE CHIEF COMMISSIONER INCOME TAX  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA, CENTRAL  
REVENUE BUILDING, IS PRESS ROAD, ERNAKULAM, PIN-682 018.

BY ADVS.

T.C. KRISHNA (SENIOR PANEL COUNSEL)  
CHRISTOPHER ABRAHAM (STANDING COUNSEL)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
10.06.2024, ALONG WITH WP(C).3145/2022 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 MURALI PURUSHOTHAMAN

MONDAY, THE 10<sup>TH</sup> DAY OF JUNE 2024 / 20TH JYAISHTA, 1946WP(C) NO. 26247 OF 2022PETITIONERS:

- 1 GIRLJA K.K  
AGED 60 YEARS  
D/O N KRISHNAN RESIDING AT MADARACKAL, PUNARTHAM  
KEDAMANGALAM, NORTH PARAVUR P O, PIN – 683 513.
- 2 ZERITA MILREA ALOYSIUS  
AGED 60 YEARS  
D/O M D ALOYSIUS RESIDING AT VALLAVANTHARA HOUSE  
PADAMUGAL PALACHUVADU ROAD OLIKUZHY KAKKANADU,  
PIN – 682 030.
- 3 BABU RAJ K.R  
AGED 60 YEARS  
S/O K V KRISHNAN RESIDING AT KATAYAPARAMBIL HOUSE  
THUYATHARA, PALLAMTHURUTH NORTH PARAVUR P.O,  
PIN – 683 513.
- 4 FATIMA MARY D'SOUZA  
AGED 61 YEARS  
D/O HARRY M D' SOUZA RESIDING AT IX/195, PANICKARAPARAMBIL  
HOUSE PONNARIMANGALAM, MULAVUKADU P.O KOCHI,  
PIN – 682 504.
- 5 MEREY K.C,  
AGED 61 YEARS  
S/O K.M CHACKO RESIDING AT ARACKAL HOUSE, SERENE GARDENS  
U.C COLLEGE P.O, ALUVA, PIN – 683 102.
- 6 T.K KRISHNAN  
AGED 60 YEARS  
S/O KOCHU RESIDING AT THARAYIL HOUSE PULLUR P.O, PULLUR  
TRICHUR, PIN – 680 683.



: 14 :

- 7 SOBHANA P  
AGED 60 YEARS  
D/O LATE K.V K NAIR RESIDING AT KRISHNAKRIPA, CANAL ROAD  
NORTH PARAVUR P.O, PIN – 683 513.
- 8 MARIAMMA SEBASTIAN  
AGED 60 YEARS  
D/O C.I DEVASIA RESIDING AT PEZHUMKATTIL, XII/150 B  
BHARANANGANAM, ALANAD P.O, PIN – 686 651.

BY ADVS.

C.S.AJITH PRAKASH  
T.K.DEVARAJAN  
PAUL C THOMAS  
BABU M.  
NIDHIN RAJ VETTIKKADAN  
HAARIS MOOSA  
ANCY THANKACHAN

**RESPONDENTS:**

- 1 UNION OF INDIA  
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, JEEVAN DEEP BUILDING, SANSAD MARG,  
NEW DELHI, PIN – 110 001.
- 2 THE CHAIRMAN  
CENTRAL BOARD OF DIRECT TAXES NORTH BLOCK, SECRETARIAT  
BUILDING NEW DELHI, PIN – 110 001.
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA 356, C R  
BUILDING, I P ESTATE NEW DELHI, PIN – 110 002.
- 4 CHIEF COMMISSIONER OF INCOME TAX  
INCOME TAX DEPARTMENT, GOVERNMENT OF INDIA CENTRAL  
REVENUE BUILDING I.S PRESS ROAD, ERNAKULAM, PIN – 682 018.
- 5 THE STATE BANK OF INDIA LIMITED  
STATE BANK BHAVAN MADAME GAMA MARG, MUMBAI  
REPRESENTED BY ITS MANAGING DIRECTOR, PIN – 400 021.



2024/KER/40937

WP(C) NOS. 3145, 3051, 4817, 10007, 19231, 25538 & 26247 of 2022

: 15 :

**BY ADVS**

**CHRISTOPHER ABRAHAM (STANDING COUNSEL)**

**T.C. KRISHNA (SENIOR PANEL COUNSEL)**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
10.06.2024, ALONG WITH WP(C).3145/2022 AND CONNECTED CASES, THE COURT  
ON THE SAME DAY DELIVERED THE FOLLOWING:**



## JUDGMENT

The writ petitions are filed, *inter alia*, for direction to the respondents to review the income limit for taxing purposes on earned leave salary under Section 10 AA (ii) of the Income Tax Act, 1961 with retrospective effect, inasmuch as after 2002 there had been no revision of the income limit for the purposes of exemption on encashment of earned leave salary under Section 10 (10AA)(ii) of the Income Tax Act.

2. The petitioners in these cases are retired employees of different Public Sector undertakings and Scheduled Banks. All the petitioners retired from service before 01.04.2023.

3. When these writ petitions came up for consideration today, it is submitted by the counsel on





both sides that, the similar issues have been considered and decided by this Court by Judgment dated 29.01.2024 in W.P.(C) No.16609 of 2022 and connected cases wherein this Court after referring to Section (10AA)(ii) of the Income Tax held as follows:-

“4. It is the prerogative of the Government to fix the limit of income of encashment of earned leave salary for the purposes of exemption from payment of income tax. Unless the Government issues the notification fixing the limit of income for earned leave salary, an employee cannot claim exemption from payment of income tax on encashment of earned leave up to 300 days. The last notification was issued on 31.05.2002, and the Government did not thereafter issue a notification despite there having been three pay revisions. The latest notification is only in 2023, wherein the upper limit has been fixed as Rs.25 lakhs,



taking the highest salary of the cabinet secretary, i.e., Rs.2.5 lakhs per month.

5. The Government should have revised the upper limit, which was fixed under the notification of 2002 as Rs.3 lakhs taking into consideration the three pay revisions. However, the Government has not done so. The petitioners all stood retired before the latest notification, which has been issued fixing the upper limit as Rs.25 lakhs for exemption from payment of earned leave income. The employer has also deducted the admissible tax above Rs.3 lakhs from the petitioners. At this distant point of time, this Court, considering the limitation on the power of the Court as well as the doctrine of separation of powers, cannot issue a mandamus to the respondent Authorities to revise the upper limit of the encashment of earned leave for granting exemption from payment of the income tax with retrospective effect. Issuance of notification, as provided in the provision, is



in the realm of the powers of the Executive.

6. Learned Standing Counsel for the Revenue, submits that, in fact, in one of the cases, the Delhi High Court has directed the Government to consider revision of the upper limit. However, the Government has issued the notification only in the year 2023, which is applicable with effect from 01.04.2023.

7. In view thereof, the Court, though, has sympathy with the petitioners, but considering the limitation on powers of the Court, this Court is unable to issue a writ of mandamus commanding the respondents to revise the upper limit in respect of the employees who retired before 01.04.2023. This is in the realm of policy decision, which is to be taken by the Executive.

8. Thus, these writ petitions are disposed of with liberty to the petitioners to approach the Government for the reliefs



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sought for in these writ petitions, and the Government may take a decisions on their representations.”

I do not find any reason to take a different view. Therefore, these writ petitions are also disposed of, with liberty to the petitioners to approach the Government for the reliefs sought for in these writ petitions, and the Government may take a decision on their representations, expeditiously.

**Sd/-**

**MURALI PURUSHOTHAMAN**

**JUDGE**

SRJ

**APPENDIX OF WP(C) 3051/2022****PETITIONERS' EXHIBITS**

- EXHIBIT P1** TRUE COPY OF THE INTIMATION UNDER SEC 143(1) IN RESPECT OF 1ST PETITIONER.
- EXHIBIT P2** TRUE COPY OF THE INTIMATION UNDER SEC 143(1) IN RESPECT OF 2ND PETITIONER.
- EXHIBIT P3** TRUE COPY OF THE INTIMATION UNDER SEC 143(1) IN RESPECT OF 3RD PETITIONER.
- EXHIBIT P4** TRUE COPY OF THE INTIMATION UNDER SEC 143(1) IN RESPECT OF 4TH PETITIONER.
- EXHIBIT P5** TRUE COPY OF THE RECTIFICATION ORDER IN RESPECT OF 5TH PETITIONER.
- EXHIBIT P6** TRUE COPY OF THE INTIMATION UNDER SEC 143(1) IN RESPECT OF 6TH PETITIONER.
- EXHIBIT P7** TRUE COPY OF THE INTIMATION UNDER SEC 143(1) IN RESPECT OF 7TH PETITIONER.
- EXHIBIT P8** TRUE COPY OF THE INTIMATION UNDER SEC 143(1) IN RESPECT OF 8TH PETITIONER.
- EXHIBIT P9** TRUE COPY OF THE INTIMATION UNDER SEC 143(1) IN RESPECT OF 9TH PETITIONER.
- EXHIBIT P10** TRUE COPY OF THE INTIMATION UNDER SEC 143(1) IN RESPECT OF 10TH PETITIONER.
- EXHIBIT P11** TRUE COPY OF THE INTIMATION UNDER SEC 143(1) IN RESPECT OF 11TH PETITIONER.
- EXHIBIT P12** TRUE COPY OF THE RECTIFICATION ORDER IN RESPECT OF 12TH PETITIONER.
- EXHIBIT P13** TRUE COPY OF NOTIFICATION NO.SO1115(E) ISSUED BY.
- EXHIBIT P14** TRUE COPY OF NOTIFICATION NO.123/2002 (F.NO.200/23/98-ITA-1)

**APPENDIX OF WP(C) 4817/2022****PETITIONERS' EXHIBITS**

- EXHIBIT P1** A TRUE COPY OF THE RELEVANT PORTION (SECTION 10 (AA) (I) & 10(AA)(II) OF THE INCOME TAX ACT, 1961.
- EXHIBIT P2** A TRUE COPY OF THE NOTIFICATION NO.113 ISSUED BY THE INCOME TAX DEPARTMENT DATED 31.05.2002.
- EXHIBIT P3** A TRUE COPY OF THE PROPOSAL ORIGINATED BY THE UNDER SECRETARY (ITA.I) OF CBDT IN 2002 FOR ENHANCING THE LIMIT TO 3 LAKHS UNDER SECTION 10 A(II) OF THE INCOME TAX ACT, 1961.
- EXHIBIT P4** A TRUE COPY OF THE NOTIFICATION NO. S O.553 (E) DATED 08.06.1988 ISSUED BY THE INCOME TAX DEPARTMENT.
- EXHIBIT P5** A TRUE COPY OF THE NOTIFICATION NO. S O.249(E) DATED 26.03.1996 ISSUED BY THE INCOME TAX DEPARTMENT.
- EXHIBIT P6** A TRUE COPY OF THE NOTIFICATION NO. S O.1015(E) DATED 27.11.1998 ISSUED BY THE INCOME TAX DEPARTMENT.
- EXHIBIT P7** A TRUE COPY OF THE PAY SLIP OF THE 1ST PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- EXHIBIT P8** A TRUE COPY OF THE PAY SLIP OF THE 2ND PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- EXHIBIT P9** A TRUE COPY OF THE PAY SLIP OF THE 3RD PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- EXHIBIT P10** A TRUE COPY OF THE PAY SLIP OF THE 4TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.

**APPENDIX OF WP(C) 10007/2022****PETITIONERS' EXHIBITS**

- EXHIBIT P1** A TRUE COPY OF THE RELEVANT PORTION (SECTION 10(10AA) (I) & 10 (10AA) (II) OF THE INCOME TAX ACT, 1961.
- EXHIBIT P2** A TRUE COPY OF THE NOTIFICATION NO.113 ISSUED BY THE INCOME TAX DEPARTMENT DATED 31.05.2002.
- EXHIBIT P3** A TRUE COPY OF THE PROPOSAL ORIGINATED BY THE UNDER SECRETARY (ITA.1) OF CENTRAL BOARD OF DIRECT TAXES IN 2002 FOR ENHANCING THE LIMIT TO 3 LAKHS UNDER SECTION 10 (10AA)(II) OF THE INCOME TAX ACT, 1961.
- EXHIBIT P4** A TRUE COPY OF THE NOTIFICATION NO.S.O 553(E) DATED 08.06.1988 ISSUED BY THE INCOME TAX DEPARTMENT.
- EXHIBIT P5** A TRUE COPY OF THE NOTIFICATION NO.S.O 249(E) DATED 26.03.1996 ISSUED BY THE INCOME TAX DEPARTMENT.
- EXHIBIT P6** A TRUE COPY OF THE NOTIFICATION NO.S.O 1015(E) DATED 27.11.1998 ISSUED BY THE INCOME TAX DEPARTMENT.
- EXHIBIT P7** A TRUE COPY OF THE PAY SLIP OF THE 1ST PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- EXHIBIT P8** A TRUE COPY OF THE PAY SLIP OF THE 2ND PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- EXHIBIT P9** A TRUE COPY OF THE PAY SLIP OF THE 3RD PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- EXHIBIT P10** A TRUE COPY OF THE PAY SLIP OF THE 4TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.

**APPENDIX OF WP(C) 19231/2022****PETITIONERS' EXHIBITS**

<b>EXHIBIT P1</b>	<b>TRUE COPY OF INTIMATION UNDER SEC. 143(1) IN RESPECT OF 1ST PETITIONER.</b>
<b>EXHIBIT P2</b>	<b>TRUE COPY OF ITR-1 RETURN FOR AY 2021-22 IN RESPECT OF 2ND PETITIONER.</b>
<b>EXHIBIT P2 A</b>	<b>TRUE COPY OF INTIMATION UNDER SEC.143(1) IN RESPECT OF 2ND PETITIONER.</b>
<b>EXHIBIT P3</b>	<b>TRUE COPY OF ITR-1 RETURN FOR AY 2021-22 IN RESPECT OF 3RD PETITIONER.</b>
<b>EXHIBIT P4</b>	<b>TRUE COPY OF INTIMATION UNDER SEC. 143(1) IN RESPECT OF 3RD PETITIONER.</b>
<b>EXHIBIT P5</b>	<b>TRUE COPY OF INTIMATION UNDER SEC. 143(1) IN RESPECT OF 4TH PETITIONER.</b>
<b>EXHIBIT P6</b>	<b>TRUE COPY OF INTIMATION UNDER SEC. 143(1) IN RESPECT OF 5TH PETITIONER.</b>
<b>EXHIBIT P7</b>	<b>TRUE COPY OF ITR-1 RETURN FOR AY 2021-22 IN RESPECT OF 6TH PETITIONER.</b>
<b>EXHIBIT P8</b>	<b>TRUE COPY OF NOTIFICATION ISSUED BY 1ST RESPONDENT.</b>
<b>EXHIBIT P9</b>	<b>TRUE COPY OF NOTIFICATION NO NO. 123/2002 (F.NO.200/23/98-ITA1).</b>





**APPENDIX OF WP(C) 25538/2022**

**PETITIONERS' EXHIBITS**

- EXHIBIT P1**                    A TRUE COPY OF THE ITR-1 (AY-2021-22) DATED  
6.8.2021 SUBMITTED BY THE 1ST PETITIONER.
- EXHIBIT P2**                    A TRUE COPY OF THE ITR-1 RETURN FOR AY 2022-23  
DATED 15.07.2022.
- EXHIBIT P3**                    A TRUE COPY OF RETURN ITR -4 DATED 13.7.2022.
- EXHIBIT P4**                    A TRUE COPY OF THE ITR-1 RETURN DATED 1.7.2022  
FOR AY 2022-23.
- EXHIBIT P5**                    TRUE COPY OF NOTIFICATION DATED 27.11.1998.
- EXHIBIT P6**                    TRUE COPY OF NOTIFICATION DATED 31.5.2002.

**APPENDIX OF WP(C) 26247/2022****PETITIONERS' EXHIBITS**

- EXHIBIT P1** A TRUE COPY OF THE RELEVANT PORTION (SECTION 10(10AA)(I) & 10(10AA)(II)) OF THE INCOME TAX ACT,1961.
- EXHIBIT P2** A TRUE COPY OF THE NOTIFICATION ISSUED BY THE INCOME TAX DEPARTMENT DATED 31.05.2002.
- EXHIBIT P3** A TRUE COPY OF THE PROPOSAL ORIGINATED BY THE UNDER SECRETARY (ITA.I) OF CBDT IN 2002 FOR ENHANCING THE LIMIT TO 3 LAKHS UNDER SECTION 10 A (II) OF THE INCOME TAX ACT,1961.
- EXHIBIT P4** A TRUE COPY OF THE NOTIFICATION NO.S.O.553 (E) DATED 08.06.1988 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P5** A TRUE COPY OF THE NOTIFICATION NO,S.O.249 (E) DATED 26.03.1996 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P6** A TRUE COPY OF THE NOTIFICATION NO.S.O.1015 (E) DATED 27.11.1998 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P7** A TRUE COPY OF THE PAY SLIP OF THE 1ST PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- EXHIBIT P8** A TRUE COPY OF THE PAY SLIP OF THE 2ND PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- EXHIBIT P9** A TRUE COPY OF THE PAY SLIP OF THE 3RD PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- EXHIBIT P10** A TRUE COPY OF THE PAY SLIP OF THE 4TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.
- EXHIBIT P11** A TRUE COPY OF THE PAY SLIP OF THE 5TH PETITIONER ISSUED BY THE 5TH RESPONDENT AT THE TIME OF RETIREMENT.

**APPENDIX OF WP(C) 3145/2022****PETITIONERS' EXHIBITS**

<b>EXHIBIT P1</b>	<b>TRUE COPY OF THE INTIMATION UNDER SEC.143(1) IN RESPECT OF 1ST PETITIONER.</b>
<b>EXHIBIT P2</b>	<b>TRUE COPY OF THE INTIMATION UNDER SEC.143(1) IN RESPECT OF 2ND PETITIONER.</b>
<b>EXHIBIT P3</b>	<b>TRUE COPY OF THE INTIMATION UNDER SEC.143(1) IN RESPECT OF 3RD PETITIONER.</b>
<b>EXHIBIT P4</b>	<b>TRUE COPY OF THE INTIMATION UNDER SEC.143(1) IN RESPECT OF 4TH PETITIONER.</b>
<b>EXHIBIT P5</b>	<b>TRUE COPY OF THE INTIMATION UNDER SEC.143(1) IN RESPECT OF 5TH PETITIONER.</b>
<b>EXHIBIT P6</b>	<b>TRUE COPY OF THE INTIMATION UNDER SEC.143(1) IN RESPECT OF 6TH PETITIONER.</b>
<b>EXHIBIT P7</b>	<b>TRUE COPY OF ITR-1 RETURN FOR AY 2021-22 IN RESPECT OF 7TH PETITIONER,</b>
<b>EXHIBIT P8</b>	<b>TRUE COPY OF ITR-1 RETURN FOR AY 2019-20 IN RESPECT OF 8TH PETITIONER,</b>
<b>EXHIBIT P9</b>	<b>TRUE COPY OF ITR-1 RETURN FOR AY 2019-20 IN RESPECT OF 9TH PETITIONER.</b>
<b>EXHIBIT P10</b>	<b>TRUE COPY OF ITR-1 RETURN FOR AY 2020-21 IN RESPECT OF 10TH PETITIONER,</b>
<b>EXHIBIT P11</b>	<b>TRUE COPY OF RECTIFICATION ORDER UNDER SEC 154 IN RESPECT OF 11 TH PETITIONER,</b>
<b>EXHIBIT P12</b>	<b>TRUE COPY OF NOTIFICATION ISSUED BY 1ST RESPONDENT,</b>
<b>EXHIBIT P13</b>	<b>TRUE COPY OF NOTIFICATION NO.123/2002 (F.NO.200/23/98-ITA-1),</b>