



2025:KER:24853

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 24TH DAY OF MARCH 2025 / 3RD CHAITHRA, 1947

WP(C) NO. 11009 OF 2025

PETITIONER :

AMRITA INSTITUTE OF MEDICAL SCIENCES AND RESEARCH
CENTRE, 49/1600A, EDAPALLY NORTH, ELAMAKKARA PO,
ERNAKULAM REPRESENTED BY ITS GENERAL MANAGER
MR. M PREMANATH, PIN - 682 041

BY ADVS.
AMMU CHARLES
K.SRIKUMAR (SR.)
K.MANOJ CHANDRAN

RESPONDENTS :

- 1 INCOME TAX OFFICER (TDS)
KOCHI (2), CENTRAL REVENUE BUILDING,
IS PRESS ROAD, KERALA, PIN - 682018
- 2 COMMISSIONER OF INCOME TAX (APPEALS)
NATIONAL FACELESS ASSESSMENT CENTRE (NFAC),
DELHI, PIN - 110 001

BY SRI.P.G.JAYASHANKAR, SERNIOR SC

BY SRI.G.KEERTHIVAS, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24.03.2025, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



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BECHU KURIAN THOMAS, J.

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W.P.(C) No.11009 of 2025

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Dated this the 24th day of March, 2025

JUDGMENT

Petitioner challenges Ext.P1 and Ext.P2 assessment orders for the years 2017-18 and 2018-19.

2. Petitioner is a super specialty hospital and is registered under Section 12A of the Income Tax Act, 1961 (for short, 'the Act'). In respect of the aforementioned assessment years, orders were passed against which appeals have been preferred as Ext.P3 and Ext.P5. The issue that arises for consideration in both the appeals is whether the TDS deducted from payments made to Doctors engaged by the hospital should have been under Section 192 or under Section 194J of the Act.

3. Having regard to the aforesaid contentions, I am of the view that the appeal itself can be disposed of in a time bound manner. In similar other instances, this Court has already directed such appeals to be disposed of and there is no reason why such a direction ought not be issued in this case as well.

Accordingly, there will be a direction to the 2nd respondent to consider and pass appropriate orders on Ext.P3 and Ext.P5 appeals relating to the assessment years 2017-18 and 2018-19, as expeditiously



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as possible, at any rate, within a period of three months from the date of receipt of a copy of this judgment. Till then, all coercive proceedings pursuant to Ext.P1 and Ext.P2 assessment orders shall be kept in abeyance.

The writ petition is disposed of as above.

Sd/-
BECHU KURIAN THOMAS, JUDGE

RKM



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APPENDIX OF WP(C) 11009/2025

PETITIONER'S EXHIBITS :

Exhibit P1	TRUE COPY OF THE ORDER DATED 25.03.2024 ISSUED BY THE 1ST RESPONDENT DETERMINING TAX AND INTEREST AMOUNTING TO RS. 24,22,20,770 /-.
Exhibit P2	TRUE COPY OF THE ORDER DATED 23.08.2024 ISSUED BY THE 1ST RESPONDENT DETERMINING TAX AND INTEREST AMOUNTING TO RS. 29,16,72,248 /-.
Exhibit P3	TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT AGAINST EXHIBIT P1 ORDER ON 24.04.2024
Exhibit P4	TRUE COPY OF THE STAY PETITION DATED 29.01.2025 FILED ALONG WITH EXT.P3 APPEAL
Exhibit P5	TRUE COPY OF THE APPEAL FILED BEFORE THE 2ND RESPONDENT AGAINST EXHIBIT P2 ORDER ON 21.09.2024
Exhibit P6	TRUE COPY OF THE STAY PETITION DATED 29.01.2025 FILED ALONG WITH EXT.P5 APPEAL
Exhibit P7	TRUE COPY OF THE DEMAND NOTICE DATED 20.01.2025 ISSUED BY THE 1ST RESPONDENT