

**IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT  
THE HONOURABLE MR.JUSTICE N. NAGARESH  
TUESDAY, THE 21ST DAY OF APRIL, 2020 / 1ST VAISAKHA, 1942  
WP(C) NO. 9362 OF 2020**

**Petitioner :-**

The Manickal Service Co-operative Bank Ltd. No.1910,  
Represented by its Secretary, Pirappancode P.O,  
Thiruvananthapuram District-695 607.

**By Advs. Sri. T.R.Harikumar  
Sri. Arjun Raghavan**

**Respondents:**

1. The Assistant Commissioner of Income Tax,  
Office of the Assistant Commissioner of Income Tax,  
TDS Range, IIIrd Floor, Aayakar Bhavan, Kowdiar P.O,  
Thiruvananthapuram-Pin-695 003.
2. The Central Board of Direct Taxes,  
Represented by its Chairperson, Room No.143 E  
North Block, Department of Revenue (CBDT)/Ministry of Finance,  
Government of India, New Delhi-Pin-110 001.
3. Union of India, represented by the Secretary to  
Government of India, Ministry of Finance, North Block,  
Cabinet Secretariat, Raisana Hill, New Delhi-Pin-110 001.
4. The Registrar of Co-operative Societies,  
Thiruvananthapuram-Pin-695 001.
5. State of Kerala, Represented by the Secretary to  
Government, Department of Co-operation, Government  
Secretariat, Thiruvannathapuram Pin-695 001.

6. The Kerala State Co-operative Bank ,  
Represented by its Chief Executive Officer, P.B No.6515,  
Co-Bank Towers, Palayam, Thiruvananthapuram-Pin-695 033.

**By**  
**Government Pleader Sri. Harish**  
**Standing Counsel Sri. Christopher Abraham, Income Tax**  
**ASGI Sri. P. Vijayakumar**

This writ petition having come up for admission on 21.04.2020, the court on the same day passed the following.

**ORDER**

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***Dated this the 21<sup>st</sup> day of April, 2020***

Standing Counsel for Income Tax takes notice for respondents 1 and 2. ASGI takes notice for the 3<sup>rd</sup> respondent. Government Pleader takes notice for respondents 4 and 5. Petitioner to take out notice by e-mail to the 6<sup>th</sup> respondent. Petitioner to provide e-mail id of the 6<sup>th</sup> respondent to Registry.

Operation of Exts.P6 and P6(a) and all further proceedings pursuant thereto, as against the petitioner, shall stand stayed till 27.05.2020.

Post the writ petition on 27.05.2020.

**N. NAGARESH, JUDGE**

**Appendix**

**Petitioner's Exhibits:**

- Exhibit-P1** A true copy of the relevant pages of the Finance (No.2) Act, 2019.
- Exhibit-P2** A true copy of the relevant pages of the Finance (No.2) Bill 2019 dated 05-07-2019.
- Exhibit-P3** A true copy of GO(MS)324/2016/Fin dated 15- 08-2016.
- Exhibit-P4** A true copy of the representation submitted by the Minister for Co-operation to the Finance Minister, Government of India.
- Exhibit-P5** A true copy of the letter DO No.370149/212/2019-TPL dated 02-01-2020 of the Minister of State for Finance and Corporate Affairs, Government of India.
- Exhibit-P6** A true copy of the notice issued by the 6<sup>th</sup> respondent dated 12-03-2020 along with English translation.
- Exhibit-P6(a)** A true copy of the notice issued by the 6<sup>th</sup> respondent dated 16-03-2020 along with English translation.
- Exhibit-P7** A true copy of the interim order dated 18-03- 2020 in WP(C) No.8502 of 2020.