

**IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR.JUSTICE N.NAGARESH
FRIDAY, THE 24TH DAY OF APRIL 2020 / 4TH VAISAKHA, 1942
WP(C) NO. 9368 OF 2020**

Petitioner:-

1. Kollayil Milk Producers Co-operative Society Ltd. No.T 253 D, (APCOS), Represented by its Secretary, Dhanuvachapuram, Dhanuvachapuram P.O., Thiruvananthapuram – 695 503.
2. Elluvila Milk Producers Co-operative Society Ltd. No. T. 53D, (APCOS), Represented by its Secretary, Elluvila, Elluvila.P.O., Thiruvananthapuram – 695 504.
3. Kunnathukal Milk Producers Co-operative Society Ltd. No.T 51D, (APCOS), Represented by its Secretary, Kunnathukal, Kunnathukal.P.O., Thiruvananthapuram – 695 504.
4. Kokkidiyil Milk Producers Co-operative Society Ltd. No.T. 167 D, (APCOS), Represented by its Secretary, Kottakkal.P.O., Perumkadavila, Neyyattinkara, Thiruvananthapuram – 695 124.
5. Paliyode Milk Producers Co-operative Society Ltd. No. T. 56 D, (APCOS), Represented by its Secretary, Paliyode, Kottakkal.P.O., Thiruvananthapuram – 695 124.

Respondents:

1. Union of India, represented by its Secretary, Ministry of Finance, North Block, New Delhi – 110 001.
2. The Principal Chief Commissioner of Income Tax, C.R. Building, I.S. Press Road, Kacheripady, Ernakulam – 682 018.
3. The Chief Commissioner of Income Tax, Aayakar Bhavan, Peroorkada Road, Kowdiar, Thiruvananthapuram – 695003.

4. The Income Tax Officer (TDS),
Aayakar Bhavan, Peroorkada Road,
Kowdiar, Thiruvananthapuram – 695003.
5. The Kerala State Co-operative Bank Ltd.,
PB No.6515, COBANK Towers, Palayam,
Thiruvananthapuram, Pin : 695 033.
6. Central Bank of India,
Represented by its Manager,
Paliyode Branch, Paliyode, Kottakkal.P.O.,
Thiruvananthapuram – 695 124.

By

ASGI Sri. P. Vijayakumar
Standing Counsel Sri. Christopher Abraham, Income Tax

This writ petition having come up for admission on 24.04.2020, the court on the same day passed the following:

ORDER

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Dated this the 24th day of April, 2020

ASGI takes notice for the 1st respondent. Standing Counsel for Income Tax takes notice for respondents 2, 3 and 4. Petitioners to take out notice by e-mail to respondents 5 and 6. Petitioners to provide e-mail id of respondents 5 and 6 to Registry.

There will be an interim order directing respondents 5 and 6 to restrain from making any deduction towards 2% TDS in respect of the petitioners, under Section 194N of the Income Tax Act till 27.05.2020.

Post the writ petition on 27.05.2020.

N. NAGARESH, JUDGE

Appendix

Petitioner's Exhibits:

- Exhibit-P1 True copy of the relevant portion of the Gazette of India Notification (The Finance (No.2) Act, 2019 dated 01.08.2019.
- Exhibit-P2 True copy of the press release dated 30.8.2019 issued by the Central Board of Direct Taxes.
- Exhibit-P3 True copy of the notice dated 13.3.2020 by 5th respondent to 1st petitioner along with true English translation.
- Exhibit-P4 True copy of the notice dated 18.3.2020 by 5th respondent to 2nd petitioner along with true English translation.
- Exhibit-P5 True copy of the reply dated 2.1.2020 by the Minister of State for Finance and Corporate Affairs.