

IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT  
THE HONOURABLE MR.JUSTICE GOPINATH.P.

FRIDAY, THE 08<sup>TH</sup> DAY OF MAY, 2020/18TH VAISAKHA, 1942

W.P(C) NO.9715 OF 2020

PETITIONER:

THE ARANATTUKARA ORIENTAL SERVICE CO-OPERATIVE  
BANK LTD NO. 171, ARANATTUKARA, THRISSUR- 680  
618, REPRESENTED BY ITS SECRETARY.

BY ADVS. SRI.P.C.SASIDHARAN AND  
SRI.K.S.ANIL

RESPONDENTS:

1. UNION OF INDIA, REPRESENTED BY THE SECRETARY TO  
GOVERNMENT OF INDIA, MINISTRY OF FINANCE, NORTH  
BLOCK, RAISANA HILL, NEW DELHI-110001.
2. COMMISSIONER OF INCOME TAX (TDS), OFFICE OF THE  
COMMISSIONER OF INCOME TAX, (TDS), AAYAKAR BHAVAN,  
SAKTHANTHAMPURAN RANGAR, THRISSUR - 680 001
3. THE INCOME TAX OFFICER (TDS), OFFICE OF THE INCOME TAX  
OFFICER (TDS), AAYAKAR BHAVAN, SAKTHAN THAMPURAN  
RANGAR, THRISSUR - 680 001

R1-SRI.P.VIJAYAKUMAR, ASGI  
R2-3 BY SRI. CHRISTOPHER ABRAHAM - SC

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 08.05.2020,  
THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

**ORDER**

Admit.

2. The Assistant Solicitor General takes notice for the Union of India. The Standing Counsel for the Income Tax Department accepts notice on behalf of the Department. Petitioner to take steps to serve notice on other respondents by speed post/e-mail/whatsapp message and file a memo regarding such service.

3. In view of the order dated 23.03.2020 in WP(C) No.9333 of 2020 and connected cases, there shall be an interim stay of deduction of tax at source from the petitioner under Section 194 N of the Income Tax Act for three months.

Post this writ petition along with connected matters on 27.05.2020.

**GOPINATH.P.  
JUDGE**

CSL

APPENDIX

PETITIONER'S EXTS:

EXHIBIT-P1: TRUE COPY OF THE PROCEEDINGS DATED 9/3/2020  
ISSUED TO THE PETITIONER BY THRISSUR DISTRICT CO-  
OPERATIVE BANK.