

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.9734 OF 2020

PETITIONER:

THE AYYANTHOLE PANCHAYAT SERVICE CO-  
OPERATIVE BANK LTD.NO.471, AYYANTHOLE,  
KARIATTUKARA, ELTHURUTH.P.O, THRISSUR-  
680 611, REPRESENTED BY ITS SECRETARY.

BY ADVS. SRI.P.C.SASIDHARAN  
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

BY ASGI SRI.P.VIJAYAKUMAR

BY STANDING COUNSEL SRI.CHRISTOPHER ABRAHAM

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**

WP(C) No. 9734/2020

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APPENDIX

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