

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.9776 OF 2020

PETITIONER:

THE CHERUTHURUTHY SERVICE CO-OPERATIVE  
BANK LTD.NO.121, CHERUTHURUTHY,  
THRISSUR - 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

R1-BY SRI. P. VIJAYAKUMAR  
R2 -R3 BY SRI. JOSE JOSEPH - SC

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON  
08.05.2020, THE COURT ON THE SAME DAY DELIVERED 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**

**ACD**

APPENDIX

PETITIONERS EXTS:

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