

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.9787 OF 2020

PETITIONER:

THE CHANGANACHERRY PRIVATE SECONDARY SCHOOL  
STAFF CO-OPERATIVE SOCIETY LTD.NO. 411,  
CHANGANACHERY.P.O, KOTTAYAM - 686 101.  
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), KOTTAYAM.
3. THE INCOME TAX OFFICER, (TDS), KOTTAYAM,  
OFFICE OF THE INCOME TAX OFFICER (TDS),  
KOTTAYAM.
4. THE KERALA STATE CO-OPERATIVE BANK,  
KOTTAYAM DISTRICT OFFICE, REPRESENTED BY  
ITS GENERAL MANAGER.

BY ADVS.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

### PETITIONER'S EXTS:

EXHIBIT-P1: TRUE COPY OF THE PROCEEDINGS DATED 9/3/2020  
ISSUED TO THE PETITIONER BY 4<sup>TH</sup> RESPONDENT.