

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.9790 OF 2020

PETITIONER:

THIRUVANANTHAPURAM RESIDENTS WELFARE  
CO-OPERATIVE SOCIETY LTD NO. 1823,  
MANACAUD P.O., THIRUVANANTHAPURAM-695 009.  
REPRESENTED BY ITS SECRETARY

BY ADVS.

SRI. N.KRISHNAPRASAD

SRI. N.ANAND

SRI. BIJITH S KHAN

RESPONDENTS:

1. UNION OF INDIA, MINISTRY OF FINANCE,  
NORTH BLOCK, NEW-DELHI-110 001  
REPRESENTED BY ITS SECRETARY
2. THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX  
C.R. BUILDING, I.S. PRESS ROAD, KOCHI - 682018
3. THE ASSISTANT COMMISSIONER OF INCOME TAX (TDS),  
THIRUVANANTHAPURAM, III FLOOR, AAYAKAR BHAVAN,  
KOWDIAR, THIRUVANANTHAPURAM- 695 003
4. THE KERALA STATE CO-OPERATIVE BANK LTD.,  
(ERSTWHILE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE  
BANK LTD., EAST FORT, THIRUVANANTHAPURAM- 695 023  
REPRESENTED BY ITS MANAGING DIRECTOR.
5. THE BRACH MANAGER, THE KERALA STATE CO-OPERATIVE  
BANK LTD M & E FORT BRANCH, THIRUVANANTHAPURAM  
DISTRICT- 695 023

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**

**APPENDIX**

**PETITIONER'S EXTS:**

**EXHIBIT-P1: TRUE COPY OF THE RELEVANT PORTION OF THE GAZETTE OF INDIA NOTIFICATION DATED 01.08.2019**

**EXHIBIT-P2: TRUE COPY OF THE PRESS RELEASE DATED 30.08.2019 ISSUED BY THE CENTRAL BOARD OF DIRECT TAXES**

**EXHIBIT-P3: TRUE COPY OF THE COMMUNICATION DATED 02.01.2020**

**EXHIBIT-P4: TRUE COPY OF THE ORDER DATED 12.03.2020**

**EXHIBIT-P5 : TRUE COPY OF THE REPLY DATED 23.03.2020 ISSUED BY THE PETITIONER TO RESPONDENT NO. 5**

WP(C) No. 9790/2020