

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

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

W.P(C) NO.9794 OF 2020

PETITIONERS

1. AVANAKUZHY SERVICE CO-OPERATIVE BANK LTD,
HEAD OFFICE, AVANAKUZHI,
THIRUVANANTHAPURAM- 695501,
REPRESENTED BY ITS SECRETARY JAYASREE
2. KULATHOOR SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, KULATHOOR.,
UCHAKADA P.O., THIRUVANANTHAPURAM- 695054,
REPRESENTED BY ITS SECRETARY
3. KOTTUKAL SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, PUNNAKULAM, KOTTUKAL P.O., THIRUVANANTHAPURAM-
695501,
REPRESENTED BY ITS PRESIDENT A. SASISEKHARAN NAIR
4. ARYANAD SERVICE CO-OPERATIVE BANK LTD, NO 593, HEAD OFFICE,
ARYANAD, THIRUVANANTHAPURAM- 695542
REPRESENTED BY ITS SECRETARY ARUNGHOSH S.
5. KATTAL FARMERS SOCIAL WELFARE
CO-OPERATIVE SOCIETY LTD, HEAD OFFICE, KATTAL,
KATTAKADA P.O.,
THIRUVANANTHAPURAM-695572,
REPRESENTED BY ITS SECRETARY SARITHA S
6. NEYYATTINKARA WELFARE CO-OPERATIVE SOCIETY LTD
HEAD OFFICE, THIRUMANGALAM, POOVAR ROAD,
NEYYATINKARA, THIRUVANANTHAPURAM- 695121
REPRESENTED BY ITS SECRETARY PRADEEP R S.
7. VILAPPIL CO-OPERATIVE RURAL DEVELOPMENT CO-OPERATIVE SOCIETY
LTD, HEAD OFFICE, PEYAD P.O.,
THIRUVANANTHAPURAM- 695573,
REPRESENTED BY ITS SECRETARY BINDUMOL

8. VELLANADU BLOCK RESIDENCE WELFARE CO-OP SOCIETY LTD NO. T-156 4, ARYANAD P.O., THIRUVANANTHAPURAM-695542
REPRESENTED BY ITS SECRETARY JYOTHY S.
9. TRIVANDRUM FARMERS SOCIAL WELFARE CO-OPERATIVE SOCIETY LTD, T 1565, HEAD OFFICE, KARAMANA, THIRUVANANTHAPURAM- 695002
REPRESENTED BY ITS SECRETARY JAYAN C.
10. KULATHUMMAL WELFARE CO-OPERATIVE SOCIETY LTD, HEAD OFFICE, KULATHUMMAL, KATTAKADA P.O., THIRUVANANTHAPURAM- 695572,
REPRESENTED BY ITS SECRETARY. NISANTH
11. NEDUMANGAD TALUK MALAYARA KARSHAKA CO-OP SO. LTD NO T.1647 ARYANAD. P.O., THIRUVANANTHAPURAM- 695542
REPRESENTED BY ITS SECRETARY V.B. RASMI
12. VILAYIL RESIDENCE WELFARE CO-OPERATIVE SOCIETY LTD., ATTINGAL P.O., THIRUVANANTHAPURAM- 695101
REPRESENTED BY ITS SECRETARY LETHA L.
- 13 KATTAKADA AGRICULTURAL IMPROVEMENT CO-OPERATIVE SOCIETY LTD, T 1543, KATTAKADA, THIRUVANANTHAPURAM- 695572,
REPRESENTED BY ITS SECRETARY G. GAYATHRI

BY ADV. DR. K.P. PRADEEP

RESPONDENTS : :

1. UNION OF INDIA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK
NEW DELHI- 110001
2. THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK
NEW DELHI- 110001, REPRESENTED BY ITS CHAIRMAN

3. PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF INDIA,
CENTRAL REVENUE BUILDINGS, I S PRESS ROAD
KOCHI- 682018.
4. ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR
THIRUVANANTHAPURAM- 695003
5. INCOME TAX OFFICER (TDS), THIRUVANANTHAPURAM,
3RD FLOOR, AAYAKAR BHAVAN, KOWDIAR,
THIRUVANANTHAPURAM- 695003
6. THE KERALA STATE CO-OPERATIVE BANK LTD,
PB NO 6515, CO-BANK TOWERS,
PALAYAM, THIRUVANANTHAPURAM- 695 033
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
7. STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM- 695001

R1-R2 BY
R3-5

R6 & 7 BY SRI. K.P.HARISH GOVERNMENT PLEADER

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

GOPINATH P., J.

Dated this 8th day of May, 2020

ORDER

Admit. 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.

In view of the order dated 23.3.2020 in W.P.(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 194N of the Income Tax Act for three months.

Post this Writ Petition along with connected matters on 27.5.2020.

GOPINATH . P
JUDGE

ACD

APPENDIX

PETITIONERS EXTS:

EXT P1: TRUE COPY OF THE NOTICE NO F NO ITO/TDS/TVM/2019-20 DATED 25-2-2000 ISSUED BY THE 5TH RESPONDENT

EXT P2: TRUE COPY OF THE NOTICE DATED 13-03-2020 ISSUED BY THE 6TH RESPONDENT.

EXT P3: TRUE COPY OF THE NOTICE DATED 16-03-2020 ISSUED BY THE 6TH RESPONDENT

EXT P4: TRUE COPY OF THE NOTICE DATED 17-03-2020 ISSUED BY THE 6TH RESPONDENT

EXT P5: TRUE COPY OF THE NOTICE DATED 17-03-2020 ISSUED BY THE 6TH RESPONDENT

EXT P6: TRUE COPY OF THE NOTICE DATED 17-03-2020 ISSUED BY THE 6TH RESPONDENT

EXT P7: TRUE COPY OF THE NOTICE DATED 17-03-2020 ISSUED BY THE 6TH RESPONDENT

**EXT P8: TRUE COPY OF THE NOTICE DATED 17-03-2020 ISSUED BY THE
6TH RESPONDENT**

**EXT P9: TRUE COPY OF THE NOTICE DATED 21-03-2020 ISSUED BY THE
6TH RESPONDENT**