

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

TUESDAY, THE 12TH DAY OF MAY,2020/22ND VAISAKHA, 1942

W.P(C) NO. 9811 OF 2020

PETITIONERS:

- VADAVANNUR SERVICE CO-OPERATIVE BANK LTD,
P.O. VADAVANNUR, PALAKKAD- 678504
REPRESENTED BY ITS SECRETARY B RAVI.
- PALLASSANA SERVICE CO-OPERATIVE BANK LTD,
P.O. PALLASSANA, PALAKKAD- 678595
REPRESENTED BY ITS SECRETARY C. KHADER MOIDEEN
- VALLANGHY VITHANASSERY SERVICE CO-OPERATIVE BANK LTD, P.O.
NENMARA., PALAKKAD- 678508
REPRESENTED BY ITS SECRETARY B. VIJAYAKUMARY
- TATTAMANGALAM SERVICE CO OPERATIVE BANK LTD,
P.O. TATTAMANHALAM, PALLAKD- 678102
REPRESENTED BY ITS SECRETARY JYOTHI K
- MUTHALAMADA SERVICE CO OPERATIVE BANK LTD,
MUTHALAMADA P.O., PALAKKAD- 678507
REPRESENTED BY ITS SECRETARY V. SIVADASAN
- CHITTUR SERVICE CO OPERATIVE BANK LTD,
CHITTUR P.O., PALAKKAD- 678101
REPRESENTED BY ITS SECRETARY C. NATARAJAN.
- PATTANCHERY SERVICE CO OPERATIVE BANK LTD,
P.O. PATTANCHERY, PALAKKAD- 678532
REPRESENTED BY ITS SECRETARY B. SHEEBA
- KOLLENGODE AGRICUTURAL SERVICE CO OPERATIVE BANK LTD,
P.O. KOLLENGODE, PALAKKAD- 678506
REPRESENTED BY ITS SECRETARY P. SOBHANA
- KOZHIPPARA SERVICE CO OPERATIVE BANK LTD,
P.O. KOZHIPPARA, PALAKKAD- 678557
REPRESENTED BY ITS SECRETARY M. MANIKANDAN
- KOZHINJAMPARA SERVICE CO OPERATIVE BANK LTD,

KOZHINJAMPARA P.O., PALAKKAD- 678555
REPRESENTED BY ITS SECRETARY M. SOBHANA

• MOONGILMADA SERVICE CO-OPERATIVE BANK LTD,
MOONGILMADA, P.O. VANNAMADA, PALAKKAD- 678555
REPRESENTED BY ITS SECRETARY DEVAKI V.

• VELANTHAVALAM SERVICE CO OPERATIVE BANK LTD,
P.O. OZHALAPATHY, PALAKKAD- 678557
REPRESENTED BY ITS SECRETARY SURESH KUMAR K.

• PUDUNAGARAM SERVICE CO OPERATIVE BANK LTD,
P.O. PUDUNAGARAM, PALAKKAD- 678503
REPRESENTED BY ITS SECRETARY K. MANI

• KODUVAYUR SERVICE CO OPERATIVE BANK LTD,
P.O. KODUVAYUR, PALAKKAD-678501
REPRESENTED BY ITS SECRETARY SUJESH K.K.

• MOOLATHARA SERVICE CO-OPERATIVE BANK LTD,
P.O.MEENAKSHIPURAM, PALAKKAD- 678533
REPRESENTED BY ITS SECRETARY HARIDASAN K

• KOPPAM SERVICE CO OPERATIVE BANK LTD,
HEAD OFFICE, PULASSERI, PALAKKAD- 679307
REPRESENTED BY ITS SECRETARY HARINARAYANAN V.P.

• PATTAMBI SERVICE CO OPERATIVE BANK LTD,
P.O. PATTAMBI, PALAKAKD- 679303
REPRESENTED BY ITS SECRETARY GIRIJA C.

• ANAKKARA SERVICE CO OPERATIVE BANK LTD,
P.O. KUMBIDI, PALAKKAD- 679551
REPRESENTED BY ITS SECRETARY ANIL KUMAR T.E.

• PALLIPPURAM SERVICE CO-OPERATIVE BANK LTD,
P.O. PALLIPPURAM, PALAKKAD- 679305
REPRESENTED BY ITS SECRETARY CHANDRIKA V.T.

• NAGALASSERY SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, PERINGODE P.O., PALAKKAD- 679535
REPRESENTED BY ITS SECRETARY KRISHNAKUMAR N.

• CHALISSERY SERVICE CO-OPERATIVE BANK LTD,
HEAD OFFICE, CHALLISSERY P.O., PALAKAKD- 679536
REPRESENTED BY ITS SECRETARY GANGADHARAN T..

• PATTITHARA SERVICE CO-OPERATIVE BANK LTD

HEAD OFFICE, ALOOR, PATTITHARA P.O., PALAKKAD- 679534
REPRESENTED BY ITS SECRETARY SANTHOSH KUMAR P.M.

• THIRUMITTAKKODE SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, CHATHANOR P.O., PALAKKAD- 679535
REPRESENTED BY ITS SECRETARY MANIKANDAN K.K.

BY ADV. DR. K.P. PRADEEP

RESPONDENTS:

• UNION OF INDIA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK
NEW DELHI- 110001

• THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK
NEW DELHI- 110001, REPRESENTED BY ITS CHAIRMAN

• PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL
REVENUE BUILDINGS, I S PRESS ROAD
KOCHI- 682018.

• THE KERALA STATE CO-OPERATIVE BANK LTD,
PB NO 6515, CO-BANK TOWERS,
PALAYAM, THIRUVANANTHAPURAM- 695 033
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER

• STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM- 695001

BY SRI. CHRISTOPHER ABRAHAM
R5 SMT.VINITHA B, GOVERNMENT PLEADER

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 12.05.2020,
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

SMA

APPENDIX

PETITIONERS' EXHIBITS:

W.P(C) NO. 9811 OF 2020

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EXT P1: TRUE COPY OF THE NOTICE NO A&B/2019-20 DATED 12-03-2020 ISSUED BY THE PALAKKAD OFFICE OF THE 4TH RESPONDENT