

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. 9812 OF 2020

PETITIONER/PETITIONERS:

1. PERUVAYAL SERVICE CO OPERATIVE BANK LTD,
PERUVAYAL P.O., KOZHIKODE-673008
REPRESENTED BY ITS SECRETARY ANOOP P.G.
2. KURUVATTOOR SERVICE CO OPERATIVE BANK LTD,
KURUVATTOOR P.O., KOZHIKODE- 673611
REPRESENTED BY ITS GENERAL MANAGER JAYARANI T
3. MUKKAM SERVICE CO OPERATIVE BANK LTD,
MUKKAM P.O., KOZHIKODE- 673602
REPRESENTED BY ITS SECRETARY BADARUSMAN K.
4. KAKKUR SERVICE CO OPERATIVE BANK LTD,
KAKKUR P.O., KOZHIKODE- 673613
REPRESENTED BY ITS SECRETARY MINI K.P.
5. MAVOOR SERVICE CO OPERATIVE BANK LTD,
P.O. MAVOOR, KOZHIKODE- 673661
REPRESENTED BY ITS SECRETARY P. GEETHA.
6. CHERUKULATHOOR SERVICE CO OPERATIVE BANK LTD,
P.O. CHERUKULATHOOR, KOZHIKODE- 308
REPRESENTED BY ITS SECRETARY VISWANATHAN E.
7. KARANNUR SERVICE CO OPERATIVE BANK LTD,
P.O ELATHUR, KOZHIKODE- 673303
REPRESENTED BY ITS SECRETARY SHYLAJA K.P.
8. CHATHAMANGALAM SERVICE CO-OPERATIVE BANK LTD,
P.O. CHATHAMANGALAM, KOZHIKODE-673601
REPRESENTED BY ITS SECRETARY VINOD KUMAR V.
9. PANNIYANKARA SERVICE CO OPERATIVE BANK LTD,
P.O. KALLAI, KOZHIKODE- 673303
REPRESENTED BY ITS SECRETARY MAHESH CHANDRA P.
10. KARUVANTHIRUTHY SERVICE CO OPERATIVE BANK LTD,
P.O. KARUVANTHIRUTHY, FEROKKE, KOZHIKODE- 673631
REPRESENTED BY ITS SECRETARY KHALID SHAMEEM K.
11. CALICUT TOWN SERVICE CO OPERATIVE BANK LTD,
TOWN BANK TOWER, A G ROAD, P.O., KOZHIKODE- 673001

REPRESENTED BY ITS GENERAL MANAGER SUNIL KUMAR E.

12. CALICUT NORTH SERVICE CO OPERATIVE BANK LTD,
P.O.KARUVASSERY, KOZHIKODE- 673610
REPRESENTED BY ITS SECRETARY ANITHAKUMARI P.
13. BEYPORE SERVICE CO OPERATIVE BANK LTD,
HEAD OFFICE, ARAKKINAR P.O., KOZHIKODE- 673028
REPRESENTED BY ITS SECRETARY JAYAPRAKASH M
14. MANNUR SERVICE CO OPERATIVE RURAL BANK LTD,
P.O. MANNUR, KOZHIKODE- 673328
REPRESENTED BY ITS SECRETARY VASANTHA KUMARI V.
15. KUNNAMANGALAM CO OPERATIVE RURAL BANK LTD,
P.O. KUNNAMANGALAM, KOZHIKODE- 673571
REPRESENTED BY ITS SECRETARY DHARMARATHNAN NAIR M
16. IRINGALUUR- PALAZHI SERVICE CO OPERATIVE BANK LTD,
P.O. IRINGALLUR, KOZHIKODE- 673014
REPRESENTED BY ITS SECRETARY SATHYAPAL K.V..
17. VENGARI SERVICE CO OPERATIVE BANK LTD,
P.O. VENGARI, KOZHIKODE- 673010
REPRESENTED BY ITS SECRETARY AKHILA P.K.
18. CHELANNUR SERVICE CO OPERATIVE BANK LTD,
P.O.CHELANNURL, KOZHIKODE- 673616
REPRESENTED BY ITS SECRETARY C. MURALEEDHARAN
19. FEROKE SERVICE CO OPERATIVE BANK LTD,
CHERUVANOR, P.O. FEROKE, KOZHIKODE- 673631
REPRESENTED BY ITS SECRETARY O. BAKTHAVALSALAN.
20. CHEVAYOOR SERVICE CO OPERATIVE BANK LTD,
NELLIKODE, CHEVARAMBALAM P.O., KOZHIKODE- 673017
REPRESENTED BY ITS GENERAL MANAGER RAJEEV T.M.
21. CHELAVOOR SERVICE CO OPERATIVE BANK LTD,
MOZHIKKAL, P.O. CHELAVOOR, KOZHIKODE- 673571
REPRESENTED BY ITS SECRETARY KAVYA BALAKRISHNAN M
22. PUTHIYANGADI SERVICE CO OPERATIVE BANK LTD,
P.O. PUTHIYANGADI, KOZHIKODE- 673021
REPRESENTED BY ITS SECRETARY PRAVEEN P.
23. OLAVANNA SERVICE CO OPERATIVE BANK LTD,
P.O. OLAVANNA, KOZHIKODE- 673019
REPRESENTED BY ITS SECRETARY RAJESH N

24. NANMINDA CO OPERATIVE RURAL BANK LTD,
P.O. NANMINDA, KOZHIKODE- 673613
REPRESENTED BY ITS GENERAL MANAGER RAJEEVAN E.K..
25. CALICUT VELLALA CO OPERATIVE BANK LTD,
P.O. KAMMATH LANE, KOZHIKODE- 673001
REPRESENTED BY ITS SECRETARY SANTHYA P.V.

BY ADV. DR. K.P. PRADEEP

RESPONDENT/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. THE KERALA STATE CO-OPERATIVE BANK LTD,
PB NO 6515, CO-BANK TOWERS,
PALAYAM, THIRUVANANTHAPURAM- 695 033
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
5. STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM- 695001

BY SRI. CHRISTOPHER ABRAHAM
SRI.K.P.HARISH, 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:

EXT P1: TRUE COPY OF THE NOTICE NO KB/KOZHIKODE/AC&B/2019-
20 DATED 11-03-2020 ISSUED BY THE KOZHIKODE OFFICE
OF THE 4TH RESPONDENT