

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. 9815 OF 2020

PETITIONER/PETITIONERS:

1. MANNARKKAD RURAL SERVICE CO-OPERATIVE BANK LTD,
P.O. MANNARKKAD, PALAKKAD- 678582
REPRESENTED BY ITS SECRETARY M. PURUSHOTHAMAN
2. ALANALLUR SERVICE CO-OPERATIVE BANK LTD,
P.O. ALANALLUR, PALAKKAD- 678601
REPRESENTED BY ITS SECRETARY SREENIVASAN P
3. MANNARKKAD CO-OPERATIVE AGRICUTURAL AND RURAL DEVELOPMENT BANK
LTD,
P.O. MANNARKKAD P.O., PALAKKAD- 678583
REPRESENTED BY ITS SECRETARY SUNIL K
4. KUMARAMPUTHUR SERVICE CO OPERATIVE BANK LTD,
P.O. MANNARKKAD COLLEGE, PALLAKD- 678583
REPRESENTED BY ITS SECRETARY KRISHNADAS N
5. ATTAPPADI SERVICE CO OPERATIVE BANK LTD,
AGALI P.O., PALAKKAD- 678581
REPRESENTED BY ITS SECRETARY SURESH BABU M.M.
6. THACHAMPARA SERVICE CO OPERATIVE BANK LTD,
THACHAMPARA P.O., MANNARKKAD, PALAKKAD- 678593
REPRESENTED BY ITS SECRETARY JAYAKUMAR M.
7. CHETHALLUR SERVICE CO OPERATIVE BANK LTD,
P.O. CHETHALLUR, MANNARKKAD, PALAKKAD- 678583
REPRESENTED BY ITS SECRETARY A. ASHARAF
8. ARIYUR SERVICE CO OPERATIVE BANK LTD,
P.O. KOTTOPPADAM, PALAKKAD- 678583
REPRESENTED BY ITS SECRETARY N.P. KARTHIAYANI
9. POTTASSERI SERVICE CO OPERATIVE BANK LTD,
P.O. POTTASSERY, PALAKKAD- 678598
REPRESENTED BY ITS SECRETARY JOLLY SEBASTIAN
10. SHOLAYUR SERVICE CO OPERATIVE BANK LTD,
KOTTATHARA P.O., MANNARKKAD, PALAKKAD- 678581
REPRESENTED BY ITS SECRETARY SANAL PAUL

10. KADAMPAZHIPURAM SERVICE CO-OPERATIVE BANK LTD,
P.O. KATAMPAZHIPURAM, PALAKKAD- 678633
REPRESENTED BY ITS SECRETARY SUBRAMANIAN K
11. KULIKKILIYAD SERVICE CO OPERATIVE BANK LTD,
P.O. KULIKKILIYAD, KOTTAPPURAM P.O., PALAKKAD- 679513
REPRESENTED BY ITS SECRETARY JAMSHEED K.
12. SREEKRISHNAPURAM SERVICE CO OPERATIVE BANK LTD,
P.O. SREEKRISHNAPURAM, PALAKKAD- 679513
REPRESENTED BY ITS SECRETARY ULLAS KUMAR C.
13. OTTAPPALAM SERVICE CO OPERATIVE BANK LTD,
P.O. OTTAPPALAM, PALAKKAD-679104
REPRESENTED BY ITS SECRETARY P. RAMESH KUMAR
14. AMBALAPARA SERVICE CO OPERATIVE BANK LTD,
P.O.AMBALAPARA, PALAKKAD- 679512
REPRESENTED BY ITS SECRETARY MOHAN KUMAR M.
15. VANIYAMKULAM SERVICE CO OPERATIVE BANK LTD,
HEAD OFFICE, VANIYAMKULAM, PALAKKAD- 679522
REPRESENTED BY ITS SECRETARY SUDHA V.
16. KULAPPULLY SERVICE CO OPERATIVE BANK LTD,
P.O. S.G. PRESS, SHORNUR, PALAKAKD- 679121
REPRESENTED BY ITS SECRETARY VINOD MENON K. .
17. SHORNUR CO OPERATIVE SERVICE BANK LTD,
P.O. SHORNUR, PALAKKAD- 679121
REPRESENTED BY ITS SECRETARY
18. KAYILIAD SERVICE CO-OPERATIVE BANK LTD,
P.O. KAYILIAD, PALAKKAD- 679122
REPRESENTED BY ITS SECRETARY V. SUKUMARAN
19. VALLAPUZHA SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, NELLAYA P.O., PALAKKAD- 679335
REPRESENTED BY ITS SECRETARY ASHARAFALI P.
20. CHERPALCHERI SERVICE CO-OPERATIVE BANK LTD,
HEAD OFFICE, CHERPULASSERY, PALAKAKD- 679503
REPRESENTED BY ITS SECRETARY PREMALATHA M.
21. KOTHAKURSSI SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, PANAMANNA P.O., PALAKKAD- 679501
REPRESENTED BY ITS SECRETARY UNNIKRISHNAN K.
22. MANGODE SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, MANGODE P.O., PALAKKAD- 679503

REPRESENTED BY ITS SECRETARY SARASWATHI K

23. VELLINEZHI PANCHAYATH SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, THIRUVAZHIYODE P.O., PALAKKAD- 679514
REPRESENTED BY ITS SECRETARY CHANDRAMOHANAN T.

24. SREERAMAKRISHNA SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, PALAPPURAM P.O., PALAKKAD- 678103
REPRESENTED BY ITS SECRETARY IBRAHIM P.

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
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:

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