

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH.P.

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

W.P(C) NO. 9821 OF 2020

PETITIONERS:

1. THE PANANCHERY SERVICE CO-OPERATIVE BANK LTD  
NO.541, P.O. PATTIKKAD, THRISSUR-680652,  
REPRESENTED BY ITS SECRETARY.
2. THE KUTTANELLUR SERVICE CO-OPERATIVE BANK  
LTD.NO.758, P.O.KUTTANELLUR, THRISSUR-14,  
REPRESENTED BY ITS SECRETARY.
3. THE OLLUKKARA SERVICE CO-OPERATIVE BANK LTD.,  
NO. 544, P.O. MANNOTHY, THRISSUR - 680 651,  
REPRESENTED BY ITS SECRETARY.
4. THE VELLANIKKARA SERVICE CO-OPERATIVE BANK LTD.  
NO.545, P.O. MADAKKATHRA, THRISSUR- , REPRESENTED  
BY ITS SECRETARY.

BY ADVS

SRI. P.C.SASIDHARAN

SRI. K.S.ANIL

RESPONDENTS:

1. UNION OF INDIA, REPRESENTED BY THE SECRETARY TO  
GOVERNMENT OF INDIA, MINISTRY OF FINANCE, NORTH  
BLOCK, RAISANA HILL, NEW DELHI-110001.
2. COMMISSIONER OF INCOME TAX (TDS), OFFICE OF THE  
COMMISSIONER OF INCOME TAX, (TDS), AAYAKAR BHAVAN,  
SAKTHANTHAMPURAN RANGAR, THRISSUR - 680 001
3. THE INCOME TAX OFFICER (TDS), OFFICE OF THE INCOME TAX  
OFFICER (TDS), AAYAKAR BHAVAN, SAKTHAN

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**

	<p><b><u>PETITIONERS' EXHIBITS:</u></b></p> <p><b><u>EXHIBIT-P1:</u></b> TRUE COPY OF THE PROCEEDINGS DATED 9/3/2020 ISSUED TO THE 1<sup>ST</sup> PETITIONER BY THRISSUR DISTRICT CO-OPERATIVE BANK.</p>	
	<p><b><u>EXHIBIT-P2:</u></b> TRUE COPY OF THE PROCEEDINGS DATED 9/3/2020 ISSUED TO THE 2<sup>ND</sup> PETITIONER BY THRISSUR DISTRICT CO-OPERATIVE BANK.</p>	
	<p><b><u>EXHIBIT-P3:</u></b> TRUE COPY OF THE PROCEEDINGS DATED 9/3/2020 ISSUED TO THE 3<sup>RD</sup> PETITIONER BY THRISSUR DISTRICT CO-OPERATIVE BANK.</p>	
	<p><b><u>EXHIBIT-P4:</u></b> TRUE COPY OF THE PROCEEDINGS DATED 9/3/2020 ISSUED TO THE 4<sup>TH</sup> PETITIONER BY THRISSUR DISTRICT CO-OPERATIVE BANK.</p>	