

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

WEDNESDAY, THE 13TH DAY OF MAY,2020/23RD VAISAKHA, 1942

W.P(C) NO. 9833 OF 2020

PETITIONER/PETITIONERS:

1. PUTHIYATHERU URBAN CO-OP SOCIETY LTD NO. C-1661,
PUTHIYATHERU, P.O. CHIRAKKAL, KANNUR-670011
REPRESENTED BY ITS SECRETARY SUJITH KUMAR. P P.
2. CHAKKARAKKAL URBAN CO-OPERATIVE SOCIETY LTD NO C 1564,
CHAKKARAKKAL, P. O. MOWANCHERY-KANNUR- 670594, REPRESENTED BY ITS
SECRETARY SASIKUMAR T K.
3. PAPPINISSERI URBAN CO OPERATIVE SOCIETY LTD. NO C 1557;
JAMEEL COMPLEX,NR RAILWAY GATE , P O PAPPINISSERI,
KANNUR-670561, REPRESENTED BY ITS SECRETARY SOBHANA K
4. ALAKODE VYAPARI VYAVASAYI KHEMA SAHAKARANA SANGAM C 1958,
ALAKODE, ALAKODE (P.O), KANNUR- 670571,REPRESENTED BY ITS
SECRETARY SHAISMON MATHEW
5. TALIPARAMBA COOPERATIVE URBAN SOCIETY LTD NO -C 1559,COURT ROAD
TALIPARAMBA, P.O. TALIPARAMBA, KANNUR, 670141
REPRESENTED BY ITS SECRETARY PADMARAJAN E.
6. PARIYARAM MEDICAL COLLEGE CENTRE URBAN CO OPERATIVE SOCIETY LTD NO
C 1627, PARIYARAM MEDICAL COLLEGE PO, KANNUR, 670503,REPRESENTED
BY ITS SECRETARY PRASANTH KUMAR PV
7. KANNUR URBAN CO.OP SOCIETY LTD.NO C.1711P.O, SOUTHBAZAR, KANNUR.
670002
REPRESENTED BY ITS SECRETARY PRASOON .B
8. TALIPARAMBA BLOCK AGRICULTURAL IMPROVEMENT CO OPERATIVE SOCIETY
LIMITED NO:C1644, ALAKODE (PO), NEW BAZAAR, ALAKODE, KANNUR-
670571
REPRESENTED BY ITS SECRETARY SHINCE M MANUEL.
9. ALAKODE CO-OPERATIVE URBAN SOCIETY LTD NO C 1579,
ALAKODE, P.O KANNUR- 670571
REPRESENTED BY ITS SECRETARY BIBIN THOMAS.
10. EDAKKAD URBAN CO-OPERATIVE SOCIETY LTD NO C 1725
P O KADACHIRA, KANNUR- 670621

REPRESENTED BY ITS SECRETARY RAJALAKSHMI T O.

11. KANNUR VYAPARA VYAVASAYA VIKASANA WELFARE CO OP SOCIETY LTD NO C 1903, CHUNKAM, P.O. PAPPINISSERI, KANNUR- 670561, REPRESENTED BY ITS SECRETARY SAIJISH. K
12. CHERUPUZHA MERCHANTS WELFARE CO-OP SOCIETY LTD NO C 1708, CHERUPUZHA PO, KANNUR DT- 670511 REPRESENTED BY ITS SECRETARY SURESH K,
13. CHERUPUZHA URBAN CO OPERATIVE SOCIETY LTD. NO C 1565, PODUVAL BUILDING, NEAR BUSSTAND, CHERUPUZHA, CHERUPUZHA PO. KANNUR DT. PIN 670511, REPRESENTED BY ITS SECRETARY K.S. JEEVAN
14. LABOUR BANK WELFARE CO-OPERATIVE SOCIETY LTD NO.C1632, RAJIVGANDHI ROAD, KANNUR -670001 REPRESENTED BY ITS SECRETARY JITHESH K.
15. PULINGOME AGRICULTURIST WELFARE CO. OP. SOCIETY LTD. NO. C-1757 PULINGOME, CHUNDA- P. O, KANNUR DT., 670511, REPRESENTED BY ITS SECRETARY SHIBU. K.
16. BHUBANESWARI WELFARE CO-OPERATIVE SOCIETY.LTD NO: C-1626, BB COMPLEX, SOUTH BAZAR, KANNUR670002 REPRESENTED BY ITS SECRETARY SHEEJA N V
17. MATTANUR URBAN CO- OPERATIVE SOCIETY.LTD, NO C 1563, MATTANUR, MATT ANUR P O, KANNUR-670702, REPRESENTED BY ITS SECRETARY
18. PILATHARA CO- OPERATIVE URBAN SOCIETY LTD. NO. C 1558, BUS STAND, PILATHARA, KANNUR- 670504 REPRESENTED BY ITS SECRETARY SURENDRANATH. P.V.
19. KANNUR DISTRICT POLICE CO-OPERATIVE SOCIETY LTD.NO.C.1384, AR POLICE CAMP; KANNUR 670 002 REPRESENTED BY ITS SECRETARY SANTHOSH KUMAR .T.
20. ULIKKAL AREA EMPLOYEES WELFARE CO-OPERATIVE SOCIETY LTD NO.C. 1594, ROYAL ARCADE BUILDING, ULIKKAL P. O 670705, REPRESENTED BY ITS SECRETARY SINDHU PHILIP

21. KANNUR BLOCK AGRICULTURAL IMPROVEMENT CO-OP.SOCIETY LTD.,NO.C-1601, TALAP, P.O.PALLIKUNNU, KANNUR. 670004, REPRESENTED BY ITS SECRETARY BABY C.C.
22. CANNANORE CONSUMER'S WELFARE SERVICE CO-OPERATIVE SOCIETY LTD, P.O. MUNDERI, KANNUR-670591, REPRESENTED BY ITS SECRETARY NIDISHA N.C.
23. KOOVERY VILLAGE VANITHA SERVICE CO OP SOCIETY LTD NO C 1439, KOOVERY (PO), KANNUR-670581 REPRESENTED BY ITS SECRETARY SREEJA V.K..
24. THALASSERY AGRICULTURAL IMPROVEMENT CO OPERATIVE SOCIETY LIMITED NO:C1619, LOGANS ROAD, THALASSERY, KANNUR- 670101 REPRESENTED BY ITS SECRETARY SATHEESH M.
25. SREEKANAPURAM PATTIKAJATHI VIKASANA SAHAKARANA SANGAM, P.O. SREEKANDAPURAM, KANNUR- 670631 REPRESENTED BY ITS SECRETARY PREETHA 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

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REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER

5. STATE OF KERALA

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

BY GOVERNMENT PLEADER SMT.B.VINITHA

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON
13.05.2020, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

GOPINATH.P, J

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WP(C) NO. 9833 OF 2020
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DATED THIS THE 13TH DAY OF MAY, 2020

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**

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APPENDIX

PETITIONERS' EXHIBITS:

EXT P1: TRUE COPY OF THE NOTICE NO A&F/2019-20 DATED 13-03-2020 ISSUED BY THE KANNUR OFFICE OF THE 4TH RESPONDENT