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. 9834 OF 2020

PETITIONER/PETITIONERS:

- 1. THIRUVANANTHAPURAM ADVOCATES HOUSING CO-OPERATIVE SOCEITY LTD NO T 1760, VANCHIYOOR, THIRUVANANTHAPURAM- 695035 REPRESENTED BY ITS SECRETARY SINDHU B.
- 2. UZHAMALACKAL HOUSING CO-OEPRATIVE SOCEITY LTD NO T 1215, CHARUMOODU, PUTHUKULANGARA P.O., NEDUMANGAD, 695541 REPRESENTED BY ITS SECRETARY BUSHRA BEEVI.
- 3. KILIMANOOR HOUSING CO-OPERATIVE SOCEITY LTD, KILIMANOOR,
 THIRUVANANTHAPURAM- 695601
 REPRESENTED BY ITS SECRETARY SUDARSANAN NAIR
- 4. NEDUMANGAD HOUSING CO-OEPRATIVE SOCEITY LTD, T 384, NEDUMANGAD P.O., THIRUVANANTHAPURAM- 695541 REPRESENTED BY ITS SECRETARY- P. GOPAKUMAR
- 5. POOVACHAL RURAL HOUSING CO-OPERATIVE SOCEITY LTD T 355, POOVACHAL P.O., THIRUVANANTHAPURAM- 695575, REPRESENTED BY ITS SECRETARY SHELA KUMARI. B.
- 6. OACHIRA BLOCK HOUSING CO-OPERATIVE SOCEITY LTD Q 814, KATTILKADAVU P.O., KARUNAGAPALLY, KOLLAM- 690542, REPRESENTED BY ITS SECRETARY MUHAMMED HASHIM

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 GOVERNMENT PLEADER SRI.K.P.HARISH
THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 13.05.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

GOPINATH.P, J

WP(C) NO. 9834 OF 2020

DATED THIS THE 13TH DAY OF MAY, 2020

<u>ORDER</u>

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

APPENDIX

PETITIONERS EXTS:

EXT P1: TRUE COPY OF THE NOTICE DATED 12-03-2020 ISSUED BY THE $\mathbf{4}^{\text{TH}}$ RESPONDENT

EXT P2: TRUE COPY OF THE NOTICE DATED 17-03-2020 ISSUED BY THE $\mathbf{4}^{\text{TH}}$ RESPONDENT

EXT P3: TRUE COPY OF THE NOTICE DATED 13-03-2020 ISSUED BY THE $\mathbf{4}^{\text{TH}}$ RESPONDENT

EXT P4: TRUE COPY OF THE NOTICE DATED 16-03-2020 ISSUED BY THE $\mathbf{4}^{\text{TH}}$ RESPONDENT