

IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH. P.

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

W.P(C) NO.9839 OF 2020

PETITIONERS

1. CHIRAKKAL SERVICE CO OPERATIVE BANK LTD,  
CHIRAKKAL P.O., KANNUR- 670011  
REPRESENTED BY ITS SECRETARY CHANDRAN P.
2. KOTTUMUGHAM SERVICE CO OPERATIVE BANK LTD,  
KOTTUMUGHAM P.O., KANNUR- 670631  
REPRESENTED BY ITS SECRETARY P.P.V. PRADEEPAN
3. PARIYARAM SERVICE CO OPERATIVE BANK LTD,  
PARIYARAM P.O., KANNUR- 670502  
REPRESENTED BY ITS SECRETARY RAMESAN K.V.
4. DHARMADAM SERVICE CO OPERATIVE BANK LTD,  
PALAYAD P.O., KANNUR- 670661  
REPRESENTED BY ITS SECRETARY SURESHKUMAR N P
5. KOLAYAD SERVICE CO OPERATIVE BANK LTD,  
P.O. KOLAYAD, KANNUR- 670650  
REPRESENTED BY ITS SECRETARY M. PREMAKUMAR.
6. KANHILERI-SIVAPURAM SERVICE CO OPERATIVE BANK LTD,  
P.O. KANHILERI, KANNUR- 670702  
REPRESENTED BY ITS SECRETARY OMANA P.
7. KAPPAD SERVICE CO OPERATIVE BANK LTD,  
P.O KAPPAD, KANNUR- 670006  
REPRESENTED BY ITS SECRETARY RAJEEVAN P.K.
8. PAYYANNUR SERVICE CO-OPERATIVE BANK LTD,  
P.O. PAYYANNUR, KANNUR- 670307  
REPRESENTED BY ITS SECRETARY VIJAYAKUMAR P.M..
9. KOLACHERI SERVICE CO OPERATIVE BANK LTD,  
P.O. CHELERI, KANNUR- 670604  
REPRESENTED BY ITS SECRETARY A.P. GIREESAN.
10. KOROM SERVICE CO OPERATIVE BANK LTD,  
P.O. KANAYI, PAYYANNUR, KANNUR- 670307  
REPRESENTED BY ITS SECRETARY SAROJINI P.V.
11. PANNIYANUR SERVICE CO OPERATIVE BANK LTD,

P.O. PANNIYANNUR, KANNUR- 670671  
REPRESENTED BY ITS SECRETARY PAVITHRAN K.

12. CHUZHALI SERVICE CO OPERATIVE BANK LTD,  
P.O.CHUZHALI, KANNUR- 670142  
REPRESENTED BY ITS SECRETARY SAJEESH KUMAR P.K.

13. PUZHATHI SERVICE CO OPERATIVE BANK LTD,  
P.O. KAKKAD, KANNUR- 670005  
REPRESENTED BY ITS SECRETARY JAYARAJAN P.

14. KADAMBOOR SERVICE CO OPERATIVE BANK LTD,  
P.O. EDAKKAD, KANNUR- 670663  
REPRESENTED BY ITS SECRETARY

15. CHITTARIPARAMBA SERVICE CO OPERATIVE BANK LTD,  
P.O. CHITTARIPARAMBA, KANNUR- 670650  
REPRESENTED BY ITS SECRETARY RAJEEV K.V.

16. MUZHAKUNNU SERVICE CO OPERATIVE BANK LTD,  
P.O. CHITTARIPARAMBA, KANNUR- 670650  
REPRESENTED BY ITS SECRETARY SACHITHA K.

17. KADACHIRA SERVICE CO OPERATIVE BANK LTD,  
P.O. KADACHIRA, KANNUR- 670621  
REPRESENTED BY ITS SECRETARY PRAVEENKUMAR T P

18. NEDIYANGA SERVICE CO OPERATIVE BANK LTD,  
P.O. CHEMPAMTHOTTY, KANNUR- 670631  
REPRESENTED BY ITS SECRETARY BABURAJAN K.

19. MAYYIL SERVICE CO OPERATIVE BANK LTD,  
P.O. MAYYIL, KANNUR- 670602  
REPRESENTED BY ITS SECRETARY CHANDRAN C.

20. AZHIKODE SERVICE CO OPERATIVE BANK LTD,  
P.O. AZHIKODE, KANNUR- 670009  
REPRESENTED BY ITS SECRETARY RAJEEVAN M.K.

21. CHOVA CO OPERATIVE RURAL BANK LTD,  
P.O. COVVA, KANNUR- 670006  
REPRESENTED BY ITS SECRETARY MAHENDRAN K.

BY ADV. DR. K.P. PRADEEP

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  
                      R5 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:

**GOPINATH.P,J**

=====  
**WP(C) NO. 9839 OF 2020**

=====  
**DATED THIS THE 13<sup>th</sup> 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 . ,**

**NSD**

**JUDGE**

W.P(C) NO.9839 OF 2020

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APPENDIX

PETITIONERS EXTS.

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