

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. 9842 OF 2020

PETITIONERS:

1. THAZHAVA SERVICE CO OPERATIVE BANK LTD,
S.P. MARKET, P.O. THAZHAVA, KOLLAM- 690539
REPRESENTED BY ITS SECRETARY M. PRADEEDA
2. DECENT JUNCTION SERVICE CO OPERATIVE BANK LTD,
DECENT JUNCTION P.O., KOLLAM - 691577
REPRESENTED BY ITS SECRETARY SHYALAJA R.
3. AECHOR SERVICE CO OPERATIVE BANK LTD,
EACHUR. P.O., KANNUR- 670591
REPRESENTED BY ITS SECRETARY SHAJI P.P.
4. KUMARANNELLUR SERVICE CO OPERATIVE BANK LTD NO F 970,
KUMARANNELLUR P.O., PALAKKAD- 679552
REPRESENTED BY ITS SECRETARY M.A SREENIVASAN
5. NEDUMANGAD SERVICE CO OPERATIVE BANK LTD,
P.O. NEDUMANGAD P.O., THIRUVANANTHAPURAM- 695541
REPRESENTED BY ITS SECRETARY ASOK K.S..
6. THANIYAM PANCHAYATH SERVICE CO OPERATIVE BANK LTD, P.O.
KIZHUPPILLIKARA, THRISSUR- 680702
REPRESENTED BY ITS SECRETARY UNNIKRISHNAN K.V.
7. PERUMBAVOOR URBAN CO OPERATIVE BANK LTD NO 2024,
P.O PERUMBAVOOR, ERNAKULAM- 683542
REPRESENTED BY ITS SECRETARY BEEVIJA P.H.

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. MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD
MANJERI ROAD, UPHILL, MALAPPURAM P.O., MALAPPURAM- 676505,
REPRESENTED BY ITS GENERAL MANAGER
6. STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM- 695001

BY R1 & R2, SRI.P.VIJAYAKUMAR, ASGI
R6 SRI.K.P.HARISH, GOVERNMENT PLEADER

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON
12.05.2020, THE COURT ON THE SAME DAY PASSED 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**

csi

APPENDIX

PETITIONER'S EXHIBITS:

EXT P1: TRUE COPY OF THE NOTICE NO CA/IT/194N/1 DATED 16-03-2020 ISSUED BY THE KOLLAM OFFICE OF THE 4TH RESPONDENT

EXT P2: TRUE COPY OF THE NOTICE NO P&D/TDS/194N/2019-20 DATED 13-03-2020 ISSUED BY THE 5TH RESPONDENT

EXT P3: TRUE COPY OF THE NOTICE DATED 17-03-2020 ISSUED BY THE THIRUVANANTHAPURAM OFFICE OF THE 4TH RESPONDENT

EXT P4: TRUE COPY OF THE NOTICE DATED 09-03-2020 ISSUED BY THE 4TH RESPONDENT

EXT P5: TRUE COPY OF THE NOTICE NO 914/TAX/169/P&D/11/2019-20 DATED 10-03-2020 ISSUED BY THE ERNAKULAM OFFICE OF THE 4TH RESPONDENT