

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.9843 OF 2020

PETITIONERS

1. PERALASSERI SERVICE CO OPERATIVE BANK LTD,
MUNDALUR P.O., KANNUR- 670622
REPRESENTED BY ITS SECRETARY KAMALAKSHAN K.P.
2. KEEZHALLUR SERVICE CO OPERATIVE BANK LTD,
MATTANNUR P.O., KANNUR- 670702
REPRESENTED BY ITS SECRETARY MURALIDHARAN P.M.
3. PUNNOL SERVICE CO OPERATIVE BANK LTD,
KURICHIYIL P.O., KANNUR- 670102
REPRESENTED BY ITS SECRETARY K.V.SANTHOSHKUMAR
4. MALAPATTOM SERVICE CO OPERATIVE BANK LTD,
MALAPATTOM P.O., KANNUR- 670631
REPRESENTED BY ITS SECRETARY GOPALAKRISHNAN P.
5. KADIRUR SERVICE CO OPERATIVE BANK LTD,
P.O. KADIRUR, KANNUR- 670642
REPRESENTED BY ITS SECRETARY MOHANAN M.
6. KOODALI SERVICE CO OPERATIVE BANK LTD,
P.O. KOODALI, KANNUR- 670592
REPRESENTED BY ITS SECRETARY PADMANABHAN P.
7. KUTHUPARAMBA CO OPERATIVE URBAN BANK LTD,
P.O KOOHUPARAMBA, KANNUR- 670643
REPRESENTED BY ITS SECRETARY SAJIMA K.P.
8. PERALAM SERVICE CO-OPERATIVE BANK LTD,
P.O. KOZHUMMAL, KANNUR- 670521
REPRESENTED BY ITS SECRETARY KRISHNAN K.M.
9. THALASSERY CO OPERATIVE RURAL BANK LTD,
P.O. THIRUVANGAD, KANNUR- 670103
REPRESENTED BY ITS GENERAL MANAGER VALSARAJ P.V.
10. TALIPARAMBA SERVICE CO OPERATIVE BANK LTD,
P.O. TALIPARAMBA, KANNUR- 670141
REPRESENTED BY ITS SECRETARY PUSHPAKUMARI T.V.

11. VALAPATTANAM SERVICE CO OPERATIVE BANK LTD,
P.O. VALAPATTANAM, KANNUR- 670010
REPRESENTED BY ITS SECRETARY M.V.GOWRI
12. PAYYANNUR CO OPERATIVE RURAL BANK LTD,
P.O.PAYYANNUR, KANNUR- 670307
REPRESENTED BY ITS SECRETARY RAJAN E.
13. CHERUKUNU SERVICE CO OPERATIVE BANK LTD,
P.O. CHERUKUNNU, KANNUR- 670301
REPRESENTED BY ITS SECRETARY SETHUMADHAVAN
14. PAYYAVOOR SERVICE CO OPERATIVE BANK LTD,
P.O. PAYYAVOOR, KANNUR- 670633
REPRESENTED BY ITS SECRETARY RAJESH KUMAR M.V.
15. CHERUTHAZHAM SERVICE CO OPERATIVE BANK LTD,
P.O. PILATHARA, KANNUR- 670504
REPRESENTED BY ITS SECRETARY DAMODARAN K.
16. KOLAKKAD SERVICE CO OPERATIVE BANK LTD,
P.O. KOLAKKAD, KANNUR- 670673
REPRESENTED BY ITS SECRETARY LAJINA M.
17. KANKOL SERVICE CO OPERATIVE BANK LTD,
P.O. KANKOL, KANNUR- 670307
REPRESENTED BY ITS SECRETARY RATHI K.P.
18. PATTANUR SERVICE CO OPERATIVE BANK LTD,
P.O.IRIKKUR, KANNUR- 670593
REPRESENTED BY ITS SECRETARY RAJEVAN K.V.
19. KOTTAYAM SERVICE CO OPERATIVE BANK LTD,
P.O. KOTTAYAMPOYIL, KANNUR- 670691
REPRESENTED BY ITS SECRETARY SAMPATHKUMAR M.
20. KANNUR TOWN SERVICE CO OPERATIVE BANK LTD,
P.O. KANNUR, KANNUR- 670002
REPRESENTED BY ITS SECRETARY BEENA E.
21. ULIKKAL SERVICE CO OPERATIVE BANK LTD,

**P.O. ULIKKAL, KURUVA, KANNUR- 670505
REPRESENTED BY ITS SECRETARY BINU THOMAS.**

**22. KUNNARU SERVICE CO OPERATIVE BANK LTD,
P.O. PALAKKODE, KANNUR- 670305
REPRESENTED BY ITS SECRETARY SUNIL KUMAR K.P.**

**23. VADAKKUMBAD SERVICE CO OPERATIVE BANK LTD,
P.O. VADAKKUMBAD, THALASSERY, KANNUR- 670105
REPRESENTED BY ITS SECRETARY ANIL KUMAR N P.**

**24. PERINGALAM SERVICE CO OPERATIVE BANK LTD,
P.O. PULLOOKKARA, KANNUR- 670676
REPRESENTED BY ITS SECRETARY PRASEEDA T.T.**

**25. PATTIAM SERVICE CO OPERATIVE BANK LTD,
P.O. PATHAYAKUNNU, KANNUR- 670691
REPRESENTED BY ITS SECRETARY MOHANADASAN K.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 ASGI SRI.P.VIJAYAKUMAR

STANDING COUNSEL SRI.CHRISTOPHER ABRAHAM, INCOME TAX

GOVERNMENT PLEADER SMT.B.VINITHA

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 of India 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 194N of the Income Tax Act for three months.

Post this writ petition along with connected matters on 27.05.2020.

**GOPINATH P.
JUDGE**

WP(C)No.9843/2020

6

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 4TH RESPONDENT