

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. 9854 OF 2020

PETITIONER:

THE THIRUVILWAMALA SERVICE CO-OPERATIVE BANK LTD NO. R. 234, THIRUVILWAMALA PO, THRISSUR - 680 581, REPRESENTED BY ITS SECRETARY.

BY ADVOCATES:

SRI. P. RAMAKRISHNAN,
SMT. PREETHI RAMAKRISHNAN,
SMT. T.C. KRISHNA
SRI. C. ANIL KUMAR
SMT. ASHA K SHENOY
SRI. PRATAP ABRAHAM VARGHESE

RESPONDENTS:

1. THE ASSISTANT COMMISSIONER OF INCOME TAX, OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX, WARD NO. II/5, TDS RANGE, AAYAKAR BHAVAN, SAKTHAN THAMPURAN NAGAR, MUNICIPAL OFFICE ROAD, THRISSUR - 680 001.
2. THE CENTRAL BOARD OF DIRECT TAXES, REPRESENTED BY ITS CHAIRPERSON, ROOM NO.143 E, NORTH BLOCK, DEPARTMENT OF REVENUE (CBDT)/MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-PIN-110 001.
3. UNION OF INDIA, REPRESENTED BY THE SECRETARY TO GOVERNMENT OF INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET SECRETARIAT, RAISANA HILL, NEW DELHI-PIN-110 001.
4. THE REGISTRAR OF CO-OPERATIVE SOCIETIES, THIRUVANANTHAPURAM-PIN- 695 001.
5. STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, DEPARTMENT OF CO-OPERATION, GOVERNMENT SECRETARIAT, THIRUVANNATHAPURAM-PIN-695 001.
6. THE KERALA STATE CO-OPERATIVE BANK , REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER, P.B

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NO. 6515, CO-BANK TOWERS, PALAYAM,
THIRUVANATHAPURAM-PIN-695 033.

BY ASGI SRI.P.VIJAYAKUMAR
STANDING COUNSEL SRI.CHRISTOPHER ABRAHAM, INCOME TAX
GOVERNMENT PLEADER SRI.K.P.HARISH

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**

APPENDIX

PETITIONER'S EXHIBITS:

**EXHIBIT-P1 : TRUE COPY OF THE NOTICE ISSUED BY THE 6TH
RESPONDENT DATED 9/03/2020**