

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.9860 OF 2020

PETITIONERS

1. KAYAMKULAM VYAPARI VYAVASAYI SAHAKARANA SANGAM,
HEAD OFFICE, KAYAMKULAM, APALAPUZHA- 690502,
REPRESENTED BY ITS SECRETARY SUJITHA GOPAKUMAR
2. KARITHAIKAPALLI RURAL WELFARE CO-OPERATIVE SOCEITY LTD,
A 1193, PUTHIYAVILA P.O., ALAPUZHA- 690531,
REPRESENTED BY ITS SECRETARY SUKANYA SREEKUMAR
3. THEVALAKKARA PANCHAYATH AGRICULTURAL IMPROVEMENT
CO-OPERATIVE SOCEITY LTD NO 1 1556, ARINALLOOR P.O.,
KOLLAM- 690538, REPRESENTED BY ITS SECRETARY VIVEKANANDAN S.
4. CHATHANNOOR RURAL CO-OPERATIVE SOCEITY OLLTD, Q 1425,
CHATHANNOOR P.O., KOLLAM- 691572
REPRESENTED BY ITS SECRETARY SUJADEVI
5. VELINALOOR RURAL COOPERATIVE SOCIETY LTD NO -C 1433,
OYOOR P.O., CHUNGATHARA, KOLLAM, 691510
REPRESENTED BY ITS SECRETARY RANI KRISHNA
6. THIRUVANANTHAPURAM DISTRICT MERCANTILE CO-OPERATIVE
SOCIETY LTD NO T 1733, T.C 24/1082/ THYCAUD P.O.,
THIRUVANANTHAPURAM- 695014; REPRESENTED BY
ITS SECRETARY BINDU PAULOSE
7. NEYYATTINKARA SC ST WELFARE CO-OPERATIVE SOCEITY- T 1606,
NEYYATTINAKARA, THIRUVANANTHAPURAM- 695121
REPRESENTED BY ITS SECRETARY SHEENA L.
8. KALPATHUR AGRICULTURISTS AND WORKERS DEVELOPMENT
AND WELFARE CO-OPERATIVE SOCIETY LTD NO D 3033,
KALPATHUR P.O., KOZHIKODE-673524
REPRESENTED BY ITS SECRETARY ASHITHA P.K..
9. MANNARKKAD TALUK AIDED SCHOOL EMPLOYEES CO-OPERATIVE
CREDIT SOCEITY LTD P 945, MCMS BUILDING,
MANNARKKAD P.O., PALAKKAD- 678582
REPRESENTED BY ITS SECRETARY VINEETHA M.S.
10. VALLICHIRA PATTIKAJATHI SERVICE CO-OPERATIVE SOCEITY LTD,
NO 1071, PALIYODE, KOTTAKKAL, THIRUVANANTHAPURAM- 695505
REPRESENTED BY ITS SECRETARY

11. THIRUVANANTHAPURAM AYURVEDA COLLEGE DEPARTMENT
EMPLOYEES CO-OPERATIVE SOCIETY LTD- T 331,
AYURVEDA COLLEGE, THIRUVANANTHAPURAM-695001
REPRESENTED BY ITS PRESIDENT DILEEP G.R.
12. SRI VELLAYANI RESIDENTIAL WELFARE SAHAKARANA
SANGAM LTD NO T 1591, OOKKODE P.O.,
THIRUVANANTHAPURAM- 695020,
REPRESENTED BY ITS SECRETARY SUBHASH S.
13. MALAYANKEEZHU PANCHAYATH RESIDENTS WELFARE
SAHAKARANA SANGAM LTD NO T 1775, MALAYANKEEZHU P.O.,
THIRUVANANTHAPURA- 695571, REPRESENTED BY
ITS SECRETARY SREELEKHA
14. SREEKARIYAM AGRICULTURAL WELFARE CO-OPERATIVE
SOCIETY, SREEKARIYAM P.O., THIRUVANANTHAPURAM-695017,
REPRESENTED BY ITS SECRETARY SUCHITHRA K.G.
15. THRIKKARIPUR CO OPERATIVE URBAN SOCIETY
LTD NO S 320, THRIKKARIPUR- KASARGOD- 671310,
REPRESENTED BY ITS SECRETARY RAMESAN U.
16. CHERUVATHOOR VANITHA SAHAKARANA SANGAM,
CHERUVATHOOR P.O., KASARGOD- 671313,
REPRESENTED BY ITS SECRETARY SAJINI K.V..

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 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

PETITIONERS EXTS:

EXT P1: TRUE COPY OF THE NOTICE NO A&B/2019-20 DATED 12-03-2020 ISSUED BY THE PALAKKAD OFFICE OF THE 4TH RESPONDENT

EXT P2: TRUE COPY OF THE NOTICE NO KB/KOZHIKODE/AC&B/2019-20 DATED 11-03-2020 ISSUED BY THE KOZHIKODE OFFICE OF THE 4TH RESPONDENT

EXT P3: TRUE COPY OF THE NOTICE NO CA/IT/194N/1 DATED 16-03-2020 ISSUED BY THE KOLLAM OFFICE OF THE 4TH RESPONDENT