

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.9869 OF 2020

PETITIONERS

1. PAYAM SERVICE CO OPERATIVE BANK LTD,
PAYAM P.O., KANNUR- 670704
REPRESENTED BY ITS SECRETARY MATHEW K.M..
2. IRIKKUR SERVICE CO OPERATIVE BANK LTD,
IRIKKUR P.O., KANNUR- 670593
REPRESENTED BY ITS SECRETARY MANEESH
3. KANNUR SERVICE CO OPERATIVE BANK LTD,
THANA P.O., KANNUR- 670012
REPRESENTED BY ITS SECRETARY JYOTHI A.M.
4. KALLIAD SERVICE CO OPERATIVE BANK LTD,
KALLIAD P.O., KANNUR- 670593
REPRESENTED BY ITS SECRETARY SAJITHAKUMARI M.
5. KOTTIYOOR SERVICE CO OPERATIVE BANK LTD,
P.O. KOTTIYOOR, KANNUR- 670651
REPRESENTED BY ITS SECRETARY JOSE VARGHESE
6. PONNIAM SERVICE CO OPERATIVE BANK LTD,
P.O. PONNIAM, KANNUR- 670641
REPRESENTED BY ITS SECRETARY M.K. HARINDRANATH
7. PERINGOME SERVICE CO OPERATIVE BANK LTD,
P.O PERINGOME, KANNUR- 670653
REPRESENTED BY ITS SECRETARY GEETHA K.R.
8. MOWANCHERY CO-OPERATIVE RURAL BANK LTD,
P.O. MOWANCHERY, KANNUR- 670613
REPRESENTED BY ITS SECRETARY RAMESHBABU C.P.
9. MANGATTIDOM SERVICE CO OPERATIVE BANK LTD,
P.O. MANGATTIDOM, KANNUR- 670643
REPRESENTED BY ITS SECRETARY RETHNAKARAN T.
10. KOLAVALLOOR SERVICE CO OPERATIVE BANK LTD,
P.O. CHERUPARAMBA, THOOVAKKUNNU, KANNUR- 670693
REPRESENTED BY ITS SECRETARY VAIJAYANTHI T.H.
11. PANOOR SERVICE CO OPERATIVE BANK LTD,
P.O. PANOOR, KANNUR- 670692
REPRESENTED BY ITS SECRETARY VONOD T.K..

12. MADAI SERVICE CO OPERATIVE BANK LTD,
P.O.VENGARA, KANNUR- 670305
REPRESENTED BY ITS SECRETARY K. AJITHKUMAR
13. ERAMAM KUTTUR SERVICE CO OPERATIVE BANK LTD,
P.O. MATHAMANGALAM BAZAR, KANNUR- 670306
REPRESENTED BY ITS SECRETARY RAJAN T.K.
14. IRIVERI SERVICE CO OPERATIVE BANK LTD,
P.O. MOWANCHERY, KANNUR- 670613
REPRESENTED BY ITS SECRETARY BHAMA N.
15. POYILOOR SERVICE CO OPERATIVE BANK LTD,
P.O. POYILOOR, KANNUR- 670693
REPRESENTED BY ITS SECRETARY PRAJEESH K.
16. THILLENKERI SERVICE CO OPERATIVE BANK LTD,
P.O. THILLENKERI, KANNUR- 670702
REPRESENTED BY ITS SECRETARY UJALAKUMARI P.M.
17. PORORA SERVICE CO OPERATIVE BANK LTD,
P.O. PORORA, KANNUR- 670702
REPRESENTED BY ITS SECRETARY M.K. VANAJA
18. KANNAVAM SERVICE CO OPERATIVE BANK LTD,
KANNAVAM, P.O.KANNOTH, KANNUR- 670650
REPRESENTED BY ITS SECRETARY CHANDRAN KALATHIL
19. PADITOTCHAL SERVICE CO OPERATIVE BANK LTD,
P.O. PADIYOTCHAL, KANNUR- 670353
REPRESENTED BY ITS SECRETARY SMITHA K.N.
20. KANNADIPARAMBA SERVICE CO OPERATIVE BANK LTD,
P.O. KANNADIPARAMBA, KANNUR- 670604
REPRESENTED BY ITS SECRETARY PURUSHOTHAMAN A.
21. KARARINAKAM SERVICE CO OPERATIVE BANK LTD,
P.O. KADALAYI, KURUVA, KANNUR- 670003
REPRESENTED BY ITS SECRETARY SUNANDAKUMARI P.P.
22. KELAKAM SERVICE CO OPERATIVE BANK LTD,
P.O. KELAKAM, KANNUR- 670674
REPRESENTED BY ITS SECRETARY RAJEEV K.S.

23. KANDAMKUNNU SERVICE CO OPERATIVE BANK LTD,
P.O. NIRMALAGIRI, KANNUR- 670701
REPRESENTED BY ITS SECRETARY O. PAVITHRAN
24. NADUVIL SERVICE CO OPERATIVE BANK LTD,
P.O. NADUVIL, KANNUR- 670582
REPRESENTED BY ITS SECRETARY TOMY JOSEPH
25. PATTUVAM SERVICE CO OPERATIVE BANK LTD,
P.O. PATTUVAM, KANNUR- 670701
REPRESENTED BY ITS SECRETARY SRINIVASAN K.P.
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-110 001.
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- 695 001.

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&F/2019-20 dated 13-03-2020 issued by the
Kannur Office of the 4th respondent