

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.9884 OF 2020

PETITIONER:

THE MADAPPALLY SERVICE CO-OPERATIVE BANK LTD
NO.160, PERUMPANACHY P.O., KOTTAYAM - 686536,
REPRESENTED BY ITS SECRETARY.

BY ADVS. SRI.P.C.SASIDHARAN
SRI.K.S.ANIL

RESPONDENTS:

1. UNION OF INDIA, REPRESENTED BY THE SECRETARY TO
GOVERNMENT OF INDIA, MINISTRY OF FINANCE,
NORTH BLOCK, RAISANA HILL, NEW DELHI-110001.
2. COMMISSIONER OF INCOME TAX (TDS), OFFICE OF THE
COMMISSIONER OF INCOME TAX, (TDS), KOTTAYAM.
3. THE INCOME TAX OFFICER, (TDS), KOTTAYAM,
OFFICE OF THE INCOME TAX OFFICER (TDS), KOTTAYAM.
4. THE KERALA STATE CO-OPERATIVE BANK,
KOTTAYAM DISTRICT OFFICE, REPRESENTED BY
ITS GENERAL MANAGER.

BY ASGI SRI.P.VIJAYAKUMAR
STANDING COUNSEL SRI.CHRISTOPHER ABRAHAM, INCOME TAX

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.

EXHIBIT-P1: TRUE COPY OF THE ORDER G.O(MS)
NO.324/2016/FIN DATED 15/8/2016 ISSUED BY THE
GOVERNMENT OF KERALA.

EXHIBIT-P2: TRUE COPY OF THE PROCEEDINGS DATED 9/3/2020
ISSUED TO THE PETITIONER BY 4TH RESPONDENT.