

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

WEDNESDAY, THE 13TH DAY OF MAY, 2020/23RD VAISAKHA, 1942

W.P(C) NO.9895 OF 2020

PETITIONERS

1. KADALUNDI SERVICE CO-OPERATIVE BANK LTD,
P.O. KADALUNDI, KOZHIKODE- 673302
REPRESENTED BY ITS SECRETARY REMANI K.P.
2. KOMMERI SERVICE CO OPERATIVE BANK LTD,
P.O. KOMMERI, KOZHIKODE- 673007
REPRESENTED BY ITS SECRETARY AJAYAKUMAR A.M.
3. RAMANATTUKARA SERVICE CO OPERATIVE BANK LTD,
FEROKE COLLEGE P.O., KOZHIKODE-673633
REPRESENTED BY ITS SECRETARY
4. KODIYATHOOR SERVICE CO OPERATIVE BANK LTD,
PANNICODE P.O., KOZHIKODE- 673602
REPRESENTED BY ITS SECRETARY K BABU RAJ
5. PERUMANNA SERVICE CO OPERATIVE BANK LTD,
PERUMANNA P.O., KOZHIKODE- 673019
REPRESENTED BY ITS SECRETARY PRETHA KARUVALIL
6. KODARANHI SERVICE CO OPERATIVE BANK LTD,
KODARANHI P.O., KOZHIKODE- 673604
REPRESENTED BY ITS SECRETARY GIMMY JOSE
7. NARIKKUNI SERVICE CO OPERATIVE BANK LTD,
P.O. NARIKKUNI , KOZHIKODE- 673585
REPRESENTED BY ITS SECRETARY M.C. HARISHKUMAR.
8. THIRUVAMBADY SERVICE CO OPERATIVE BANK LTD,
P.O. THIRUVAMBADI, KOZHIKODE- 673603
REPRESENTED BY ITS SECRETARY LISAMMA THOMAS
9. KODUVALLY SERVICE CO OPERATIVE BANK LTD,
P.O KODUVALLY, KOZHIKODE- 673572
REPRESENTED BY ITS SECRETARY JAYASREE A.

10. KODENCHERY SERVICE CO-OPERATIVE BANK LTD,
P.O. KODENCHERY, KOZHIKODE-673580
REPRESENTED BY ITS SECRETARY VIPINLAL.K.
11. PUDUPPADI SERVICE CO OPERATIVE BANK LTD,
P.O. PUDUPPADI, KOZHIKODE- 673586
REPRESENTED BY ITS SECRETARY MATHEW A.V..
12. THAMARASSERY SERVICE CO OPERATIVE BANK LTD,
P.O. THAMARASSERY, KOZHIKODE- 673573
REPRESENTED BY ITS SECRETARY SOUDAMINI K.
13. KATTIPPARA SERVICE CO OPERATIVE BANK LTD,
KATTIPARA P.O., KOZHIKODE- 673573
REPRESENTED BY ITS SECRETARY SHERIN P BHASKARAN
14. UNNIKULAM SERVICE CO OPERATIVE BANK LTD,
P.O.EKAROO, KOZHIKODE- 673574
REPRESENTED BY ITS SECRETARY AJEESH C.K.
15. SIVAPURAM SERVICE CO OPERATIVE BANK LTD,
HEAD OFFICE, KARIYATHANKAVU P.O., KOZHIKODE- 673612
REPRESENTED BY ITS SECRETARY SUNILKUMAR P.
16. AVILORA SERVICE CO OPERATIVE BANK LTD,
P.O. AVILORA, KOZHIKODE- 673572
REPRESENTED BY ITS SECRETARY C.K. ABDUL RASHEED.
17. PANANGAD SERVICE CO OPERATIVE BANK LTD,
P.O. BALUSSERY, KOZHIKODE- 673612
REPRESENTED BY ITS SECRETARY NIKHIL N.P.
18. PERAMBRA AGRICULTURAL WELFARE CO-OPERATIVE SOCIETY LTD , P.O.
PERAMBRA, KOZHIKODE- 673526
REPRESENTED BY ITS SECRETARY KUSHBU P.
19. KAYANNA PRIYADHARSINI VANITHA SAHAKARANA SANGAM LTD NO D 2605,
KAYANNA BAZAR, P.O. PERAMBRA, KOZHIKODE- 673526, REPRESENTED BY ITS
SECRETARY PRASEEEDA M.K..

**20. ATHOLI PRAVASI WELFARE CO-OPERATIVE SOCEITY LTD.
D 3107, ATHOLI, KOZHIKODE- 673315
REPRESENTED BY ITS SECRETARY SHIMNA**

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**

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THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 13.05.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

GOPINATH.P, J

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WP(C) NO. 9895 OF 2020

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DATED THIS THE 13TH DAY OF MAY, 2020

ORDER

Admit.

2. The Assistant Solicitor General 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 194 N 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 KB/KOZHIKODE/AC&B/2019-20
DATED 11-03-2020 ISSUED BY THE KOZHIKODE OFFICE OF THE
4TH RESPONDENT**