

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

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

W.P(C) NO.9897 OF 2020

PETITIONERS

1. PANAMARAM SERVICE CO-OPERATIVE BANK LTD,  
P.O. PANAMARAM, WAYANAD- 670721  
REPRESENTED BY ITS SECRETARY SAVESH BABU T.R.
2. PULPALLY SERVICE CO OPERATIVE BANK LTD,  
P.O. PULPALLY, WAYANAD- 673579  
REPRESENTED BY ITS SECRETARY P.M. MOHANDAS.
3. VENGAPPALLY SERVICE CO OPERATIVE BANK LTD,  
PINANGODE P.O., WAYNAD- 673121  
REPRESENTED BY ITS SECRETARY ABDUL JAFFER
4. AMBALAVAYAL SERVICE CO OPERATIVE BANK LTD,  
AMBALAVAYAL P.O., WAYANAD- 673593  
REPRESENTED BY ITS SECRETARY ATHIRA KRISHNAN
5. PADINHARATHARA SERVICE CO OPERATIVE BANK LTD,  
PADINHARATHARA P.O., WAYANAD- 673575  
REPRESENTED BY ITS SECRETARY MOIDU K
6. MEENANGADI SERVICE CO OPERATIVE BANK LTD,  
MEENANGADI P.O., WAYANAD- 673591  
REPRESENTED BY ITS SECRETARY P.V. SURENDRAN
7. MADAKKIMALA SERVICE CO OPERATIVE BANK LTD,  
P.O. MADAKKIMALA , WAYANAD- 673122  
REPRESENTED BY ITS SECRETARY SREEHARI P.
8. MULLANKOLY SERVICE CO OPERATIVE BANK LTD,  
P.O. PADICHIRA, WAYANAD- 673579  
REPRESENTED BY ITS SECRETARY SAJI JOSEPH K.
9. THEKKUMTHARA SERVICE CO OPERATIVE BANK LTD,  
P.O THEKKUMTHARA, WAYANAD- 673122  
REPRESENTED BY ITS SECRETARY PRIYA K.M.

10. VYTHIRI SERVICE CO-OPERATIVE BANK LTD,  
P.O. VYTHIRI, WAYANAD- 673576  
REPRESENTED BY ITS SECRETARY K. BINDU
  
11. KANIYAMBETTA SERVICE CO-OPERATIVE BANK LTD,  
P.O. KANIYAMBETTA, WAYANAD- 673124  
REPRESENTED BY ITS SECRETARY NISHA VARGHESE

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  
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER

R1-2 BY SRI. GOVERNMENT PLEADER

**W.P(C) NO.9897 OF 2020**

**3**

**R3-5 BY**

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

**GOPINATH.P, J**

=====  
**WP(C) NO. 9897 OF 2020**  
=====

**DATED THIS THE 13<sup>TH</sup> 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**

W.P(C) NO.9897 OF 2020

5

APPENDIX

PETITIONERS EXTS.

EXT P1: TRUE COPY OF THE NOTICE NO WB/ACS/TDS/194N/2019-20 DATED 09-03-2020  
ISSUED BY THE WAYAND OFFICE OF THE 4<sup>TH</sup> RESPONDENT