

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.9899 OF 2020

**PETITIONERS**

1. MAJIBAIL SERVICE CO OPERATIVE BANK LTD,  
MAJIBAIL P.O., MANJESWAR, KASARGOD-671323  
REPRESENTED BY ITS SECRETARY RAMAKRISHNA SHITTIGAR
2. PARAPPA URBAN CO OPERATIVE SOCIETY LTD,  
PARAKKA P.O., KASARGOD-671533  
REPRESENTED BY ITS SECRETARY GIRISH P.
3. MANGALPADY SERVICE CO OPERATIVE BANK LTD,  
MANGALPADY P.O., KASARGOD-671324  
REPRESENTED BY ITS SECRETARY BALASUBRAMANYA P
4. RURAL WELFARE CO-OPERATIVE SOCIETY LTD,  
PERIYA, HOSDURG, KASARGOD-671320  
REPRESENTED BY ITS SECRETARY BIJU C MATHEW
5. HOSDURG TALUK WOMEN WELFARE CO OPERATIVE SOCIETY LTD,  
MAVUNGAL, P.O. ANANDASRAMAM, KASARGOD- 671531  
REPRESENTED BY ITS SECRETARY KARUNAKARAN M
6. CHEEMENI SERVICE CO OPERATIVE BANK LTD,  
P.O. CHEEMENI, KASARGOD- 671313  
REPRESENTED BY ITS SECRETARY RADHAKRISHNAN NAIR
7. CHENGALA SERVICE CO OPERATIVE BANK LTD,  
P.O CHENGALA, KASARGOD- 671541  
REPRESENTED BY ITS SECRETARY P. GIRIDHARAN
8. PERLA SERVICE CO-OPERATIVE BANK LTD,  
P.O. PERLA, KASARGOD- 671552  
REPRESENTED BY ITS SECRETARY PRABAKARA K.P.

9. MULIYA VANITHA SERVICE CO OPERATIVE SOCEITY LTD,  
P.O. IRIYANI, MULIYA, KASARGOD- 671542  
REPRESENTED BY ITS SECRETARY GANGADHARAN K.P.
10. PULLUR SERVICE CO OPERATIVE BANK LTD,  
P.O. HARIPURAM, KASARGOD- 671531  
REPRESENTED BY ITS SECRETARY M. CHANDRAN
11. ANGADIMOGAR SERVICE CO OPERATIVE BANK LTD,  
P.O. ANGADIMOGAR, KUMBALA, KASARGOD-671321  
REPRESENTED BY ITS SECRETARY VITTALA RAI M.
12. THIMIRI SERVICE CO OPERATIVE BANK LTD,  
P.O.THIRMIRI, CHERUVATHUR, KASARGOD- 671351  
REPRESENTED BY ITS SECRETARY SURESHKUMAR K.V.
13. PADNE SERVICE CO OPERATIVE BANK LTD,  
P.O. PADNE, KASARGOD- 671312  
REPRESENTED BY ITS SECRETARY BHARATHAN C.
14. THAYANOR SERVICE CO OPERATIVE BANK LTD,  
P.O. THAYANOR, KASARGOD- 671531  
REPRESENTED BY ITS SECRETARY LEENA JOSEPH
15. KINANUR SERVICE CO OPERATIVE BANK LTD,  
P.O. CHAYYOTH, KASARGOD- 671314.  
REPRESENTED BY ITS SECRETARY RAJAN K.
16. VELLARIKUNDU TALUK MERCANTILE CO OPERATIVE SOCEITY LTD,  
P.O. PADIMARUTHU, KASARGOD- 671531.  
REPRESENTED BY ITS SECRETARY DIVYA K.C.
17. TRIKARIPUR FARMERS SERVICE CO OPERATIVE BANK LTD,  
P.O. TRIKARIPUR, KASARGOD- 671310  
REPRESENTED BY ITS SECRETARY K. SASI.
18. MANJESWAR SERVICE CO OPERATIVE BANK LTD,  
P.O.MANJESWAR, KASARGOD- 671323  
REPRESENTED BY ITS SECRETARY RAJAN NAIR.
19. VALIYAPARAMBA PANCHAYATH SERVICE CO OPERATIVE BANK LTD,  
P.O. PADANNAKADAPPURAM, KASARGOD- 671312,  
REPRESENTED BY ITS SECRETARY RAVEENDRAN
20. KOTTACHERY SERVICE CO OPERATIVE BANK LTD,  
P.O. KANHANGAD, KASARGOD- 671315  
REPRESENTED BY ITS SECRETARY P. VANAJAKSHI
21. PANAYAL SERVICE CO OPERATIVE BANK LTD,  
P.O. PANAYAL, KASARGOD- 671318  
REPRESENTED BY ITS SECRETARY BHASKARAN K.V.
22. PERIYE SERVICE CO OPERATIVE BANK LTD,  
P.O. PERIYE, KASARGOD- 671316  
REPRESENTED BY ITS SECRETARY SUJIMOAN M.V.
23. NILESWAR SERVICE CO OPERATIVE BANK LTD,  
P.O. NILESWAR, RAJA ROAD, KASARGOD- 671314

REPRESENTED BY ITS SECRETARY RADHAKRISHNAN NAIR.

24. KODAKKAD SERVICE CO OPERATIVE BANK LTD,  
P.O. KODAKKAD, TRIKARIPUR, KASARGOD- 671310  
REPRESENTED BY ITS SECRETARY PRABHAKARAN K.
25. KANHANGAD CO OPERATIVE URBAN SOCEITY LTD,  
P.O. KANHANGAD, KASARGOD- 671315  
REPRESENTED BY ITS SECRETARY P. SHOBHA.
26. CHITHARI SERVICE CO OPERATIVE BANK LTD,  
P.O. RAVANESWARAM, BEKKAL FORT, KASARGOD- 671316  
REPRESENTED BY ITS SECRETARY MOHANAN O.

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**

=====  
**WP(C) NO. 9899 OF 2020**

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**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**

APPENDIX

PETITIONERS EXTS:

EXT P1: TRUE COPY OF THE NOTICE NO A/87/2019-20 DATED 12-03-2020 ISSUED BY THE KASARGOD OFFICE OF THE 4<sup>TH</sup> RESPONDENT

EXT P2: TRUE COPY OF THE NOTICE NO A/87/2019-20 DATED 12-03-2020 ISSUED BY THE KASARGOD OFFICE OF THE 4<sup>TH</sup> RESPONDENT

EXT P3: TRUE COPY OF THE NOTICE NO A/87/2019-20 DATED 12-03-2020 ISSUED BY THE KASARGOD OFFICE OF THE 4<sup>TH</sup> RESPONDENT

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