

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. 9920 OF 2020

PETITIONERS:

1. VAZHUTHACAUD SERVICE CO-OPERATIVE SOCIETY LTD.  
EDAPAZHANJI, SHASTHAMANGALAM P.O  
THIRUVANANTHAPURAM - 695010  
REPRESENTED BY ITS SECRETARY SREEJA B.S.
2. THIRUMALA SERVICE CO-OPERATIVE SOCIETY LTD.  
THIRUMALA P.O, THIRUVANANTHAPURAM- 695006  
REPRESENTED BY ITS SECRETARY RENJINI N.S

BY ADV. PRANOY K. KOTTARAM

RESPONDENTS:

1. INCOME TAX OFFICER (TDS)  
3<sup>RD</sup> FLOOR, AAYAKAR BHVAN, KOWDIAR  
THIRUVANANTHAPURAM - 695003.
2. THE KERALA STATE CO-OPERATIVE BANK LIMITED  
PB NO. 6515, CO-BANK TOWERS,  
PALAYAM, THIRUVANANTHAPURAM - 695033  
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
3. STATE OF KERALA  
REPRESENTED BY ITS SECRETARY (CO-OPERATION)  
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA  
THIRUVANANTHAPURAM - 695001

BY GOVERNMENT PLEADER SRI.K.P.HARISH

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. 9920 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 . ,**

**NSD**

**JUDGE**

**APPENDIX**

**PETITIONER'S EXHIBITS:**

1. **EXHIBIT P1:** A TRUE COPY OF THE NOTICES DATED 12.03.2020 AND 14.03.2020 ISSUED BY THE 2<sup>ND</sup> RESPONDENT TO THE 1<sup>ST</sup> PETITIONER.
2. **EXHIBIT P2:** A TRUE COPY OF THE NOTICES DATED 14.03.2020 ISSUED BY THE 2<sup>ND</sup> RESPONDENT TO THE 1<sup>ST</sup> PETITIONER.
3. **EXHIBIT P3:** A TRUE COPY OF THE ORDER BY THIS HON'BLE COURT DATED 17.03.2020 IN WPC 8333/2020.