# THE HIGH COURT OF KERALA AT ERNAKULAM PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

TUESDAY, THE  $15^{\text{TH}}$  DAY OF MAY, 2020/25TH VAISAKHA, 1942

W.P(C) NO.9939 OF 2020

#### PETITIONER:

THE VELLOOR SERVICE CO-OPERATIVE BANK LTD NO. K.231, P.O. VELLOOR, PAMPADY, KOTTAYAM - 686501, REPRESENTED BY ITS SECRETARY.

BY ADVS.P.C.SASIDHARAN 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-110 001.
- 2. COMMISSIONER OF INCOME TAX (TDS), OFFICE OF THE COMMISSIONER OF INCOME TAX, (TDS), KOTTAYAM - 686 001
- 3. THE INCOME TAX OFFICER, (TDS), KOTTAYAM,
  OFFICE OF THE INCOME TAX OFFICER (TDS),
  KOTTAYAM 686 001
- 4. THE KERALA STATE CO-OPERATIVE BANK,
  KOTTAYAM DISTRICT OFFICE, REPRESENTED BY ITS GENERAL
  MANAGER 686 001

R1 BY ASGI R2 & R3 BY R4 BY

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 15.05.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

## Dated this the 15th day of May, 2020

#### ORDER

Admit. 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/email/WhatsApp message and file a memo regarding such service.

In view of the order dated 23.3.2020 in W.P.(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 the writ petition along with connected matters on 27.5.2020.

GOPINATH.P, JUDGE

# APPENDIX

## <u>PETITIONER'S EXHIBITS</u>:

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.

<u>RESPONDENTS' EXHIBITS</u>: NIL