IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

WEDNESDAY, THE 15^{TH} DAY OF MAY,2020/25TH VAISAKHA, 1942 W.P(C) NO. 9952 OF 2020

PETITIONER:

- 1. AZHIKODE SERVICE CO-OPERATIVE BANK LTD
 P.O. AZHIKODE, KANNUR- 670009, REPRESENTED BY ITS SECRETARY
 RAJEEVAN M.K.
- 2. PANACHAMOODU SERVICE CO-OPERATIVE BANK LTD, HEAD OFFICE, PANACHAMOODU P.O., THIRUVANANTHAPURAM- 695505, REPRESENTED BY ITS SECRETARY
- 3. KASTHOORBA SERVICE CO-OPERATIVE BANK LTD
 HEAD OFFICE, KILIMANOOR., THIRUVANANTHAPURAM- 695601,
 REPRESENTED BY ITS SECRETARY

BY ADV. DR. K.P. PRADEEP

RESPONDENT/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

BY GOVERNMENT PLEADER SMT. VINITHA B.

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

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. Petitioners to take steps to serve notice on other respondents by speed post/e-mail/whatsapp message and file a memo regarding such service.

2. 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 petitioners under Section 194N of the Income Tax Act for three months.

Post this writ petition along with connected matters on 27.5.2020.

GOPINATH P., JUDGE

<u>APPENDIX</u>

PETITIONERS EXHIBITS:

EXT P1: TRUE COPY OF THE NOTICE NO A&F/2019-20 DATED 13-03-2020 ISSUED BY THE $\mathbf{4}^{\text{TH}}$ RESPONDENT