

IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

FRIDAY, THE 15<sup>TH</sup> DAY OF MAY, 2020/25<sup>TH</sup> VAISAKHA, 1942

W.P(C) NO.9955 OF 2020

PETITIONER:

THE THOTTAKOM SERVICE CO-OPERATIVE BANK LTD NO.470,  
THOTTAKOM.P.O,  
KOTTAYAM - 686 145, REPRESENTED BY ITS SECRETARY.

BY ADVOCATE M/S.P.C.SASIDHARAN AND 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-110001.
2. COMMISSIONER OF INCOME TAX (TDS), OFFICE OF THE COMMISSIONER OF INCOME TAX, (TDS), KOTTAYAM.
3. THE INCOME TAX OFFICER, (TDS), KOTTAYAM, OFFICE OF THE INCOME TAX OFFICER (TDS), KOTTAYAM.
4. THE KERALA STATE CO-OPERATIVE BANK, KOTTAYAM DISTRICT OFFICE, REPRESENTED BY ITS GENERAL MANAGER.

BY SRI. CHRISTOPHER ABRAHAM  
SMT.VINITHA B, GOVERNMENT PLEADER

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 12.05.2020,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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.

SD/-

**GOPINATH . P .**  
**JUDGE**

**SMA**

**APPENDIX**

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PETITIONERS EXTS.

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 4<sup>TH</sup> RESPONDENT.