

IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

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

W.P(C) NO.9965 OF 2020

PETITIONER :-

PUNALUR URBAN CO-OPERATIVE SOCIETY LTD. NO.Q 1508,
REPRESENTED BY ITS SECRETARY-IN-CHARGE,
VALACODU P.O, PUNALUR, KOLLAM DISTRICT-PIN-691 331.

BY ADV. SRI.-T.R.HARIKUMAR&
SRI.ARJUN RAGHAVAN

RESPONDENTS :-

1. THE INCOME TAX OFFICER (TDS) ,
OFFICE OF THE INCOME TAX OFFICER (TDS) , KOLLAM
AAYAKARBHAVAN, KARBALA JUNCTION, KOLLAM - 691001
2. THE CENTRAL BOARD OF DIRECT TAXES ,
REPRESENTED BY ITS CHAIRPERSON, ROOM NO.143 E, NORTH BLOCK,
DEPARTMENT OF REVENUE (CBDT)/MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NEW DELHI-PIN-110 001.
3. UNION OF INDIA, REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET SECRETARIAT,
RAISANA HILL, NEW DELHI-PIN-110 001.
4. THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
THIRUVANANTHAPURAM-PIN-695 001.
5. STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT,
DEPARTMENT OF CO-OPERATION, GOVERNMENT SECRETARIAT,
THIRUVANNATHAPURAM-PIN-695 001.
6. THE KERALA STATE CO-OPERATIVE BANK ,
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER, P.B NO.6515,
CO-BANK TOWERS, PALAYAM, THIRUVANATHAPURAM-PIN-695 033.

7.

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

PETITIONER'S EXHIBITS :-

EXHIBIT-P1A TRUE COPY OF THE RELEVANT PAGES OF THE FINANCE (NO.2) ACT, 2019.

EXHIBIT-P2A TRUE COPY OF THE RELEVANT PAGES OF THE FINANCE (NO.2) BILL 2019 DATED 05-07-2019.

EXHIBIT-P3A TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE MINISTER FOR CO-OPERATION TO THE FINANCE MINISTER, GOVERNMENT OF INDIA.

EXHIBIT-P4A TRUE COPY OF THE LETTER DO NO.370149/212/2019-TPL DATED 02-01-2020 OF THE MINISTER OF STATE FOR FINANCE AND CORPORATE AFFAIRS, GOVERNMENT OF INDIA.

EXHIBIT-P5A TRUE COPY OF THE NOTICE ISSUED BY THE 6TH RESPONDENT DATED 10-03-2020.

EXHIBIT-P6A TRUE COPY OF THE INTERIM ORDER DATED 23-03-2020 IN WP(C) NO.9175 OF 2020.