

**IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT  
THE HONOURABLE MR.JUSTICE N.NAGARESH  
THURSDAY, THE 23RD DAY OF APRIL 2020 / 3RD VAISAKHA, 1942  
WP(C) TMP NO. 105 OF 2020**

**Petitioner :-**

Madhava Vilasom Service Co-operative Bank Ltd. No.1347,  
Represented by its Secretary, Arasumoodu,  
Kulathoor P.O, Thiruvananthapuram District.

**By Advs. Sri.T.R.Harikumar  
Sri. Arjun Raghavan**

**Respondents :-**

1. The Assistant Commissioner of Income Tax,  
Office of the Assistant Commissioner of Income Tax,  
TDS Range, Illrd Floor, Aayakar Bhavan,  
Kowdiar P.O, Thiruvananthapuram-Pin-695 003.
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, Thiruvananthapuram-Pin-695 033.

By  
ASGI Sri. P. Vijayakumar  
Government Pleader Sri. Harish  
Standing Counsel Sri. Christopher Abraham, Income Tax

This writ petition having come up for admission on 23.04.2020, the court on the same day passed the following:

**ORDER**

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***Dated this the 23<sup>rd</sup> day of April, 2020***

Standing Counsel for Income Tax takes notice for respondents 1 and 2. ASGI takes notice for the 3<sup>rd</sup> respondent. Government Pleader takes notice for respondents 4 and 5. Petitioner to take out notice by e-mail to the 6<sup>th</sup> respondent. Petitioner to provide e-mail id of the 6<sup>th</sup> respondent to Registry.

Operation of Exts.P6 and P6(a) and all further proceedings pursuant thereto, as against the petitioner, shall stand stayed till 27.05.2020.

Post the writ petition on 27.05.2020.

**N. NAGARESH, JUDGE**

**Appendix**

**Petitioner's Exhibits:**

**Exhibit-P1** A true copy of the relevant pages of the Finance (No.2) Act, 2019.

**Exhibit-P2** A true copy of the relevant pages of the Finance (No.2) Bill 2019 dated 05-07-2019.

**Exhibit-P3** A true copy of GO(MS)324/2016/Fin dated 15-08-2016.

**Exhibit-P4** A true copy of the representation submitted by the Minister for Co-operation to the Finance Minister, Government of India.

**Exhibit-P5** A 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-P6** A true copy of the notice issued by the Kulathoor branch of the 6<sup>th</sup> respondent dated 12-03-2020 along with English translation.

**Exhibit-P6(a)** A true copy of the notice issued by the Sreekaryam branch of the 6<sup>th</sup> respondent dated 12-03-2020 along with English translation.

**Exhibit-P7** A true copy of the interim order dated 18-03-2020 in WP(C) No.8502 of 2020.