

**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. 113 OF 2020**

**Petitioner :-**

The Peroorkada Service Co-operative Bank Ltd. No. 2151,  
Peroorkada, Thiruvananthapuram, 691524,  
Represented by Secretary.

**By Adv. Sri.O.D. Sivadas**

**Respondents :-**

1. The Union of India, represented by the Secretary to Government, Ministry of Finance, North Block, Raisana Hill, New Delhi – 110001
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Assistant Commissioner of Income Tax (TDS), Aykar Bhavan, Kowdar, Thiruvananthapuram, Pin 695 003.
4. The Kerala State Co-operative Bank Ltd., COBANK Towers, Palayam, Thiruvananthapuram, represented by its Managing Director, Pin- 695 033
5. The General Manager, Kerala State Co-operative Bank Ltd., Thiruvananthapuram District Office, Thiruvananthapuram,. Pin – 695 033
6. The Manager, Kerala State Co-operative Bank Ltd., Peroorkada Branch, Thiruvananthapuram. – 695 005
7. The Manager, Kerala State Co-operative Bank Ltd., Vallambalam Branch, Thiruvananthapuram. – 695 001

WPC.TMP.113/2020

: 2 :

By

ASGI Sri. P. Vijayakumar  
Sri.Christopher Abraham, SC, Income Tax  
Govt. Pleader Sri.Harish

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***

ASGI takes notice for the 1<sup>st</sup> respondent. Standing Counsel for Income Tax takes notice for respondents 2 and 3. Petitioner to take out notice by e-mail to respondents 4 to 7. Petitioner to provide e-mail id of respondents 4 to 7 to Registry.

The respondents are directed not to deduct TDS on cash withdrawal by the petitioner-Bank, in pursuance of Exts.P1 to P6, for a period of six weeks.

Post the writ petition on 27.05.2020.

**N. NAGARESH, JUDGE**

**Appendix**

**Petitioner's Exhibits:**

**Ext. P1-** True copy of the proceeding dated 10.10..2019 issued by the 3<sup>rd</sup> respondent to the bank.

**Ext. P2-** True copy of the proceeding dated 05.03.2020 issued by the 4<sup>th</sup> respondent to the petitioner.

**Ext. P3-** True copy of the proceeding dated 12.03.2019 issued by the 6<sup>th</sup> respondent to the petitioner.

**Ext. P4-** True copy of the order dated 13.03.2019 issued by the 3<sup>rd</sup> respondent.

**Ext. P5-** True copy of the proceeding dated 16.03.2020 issued by the 6<sup>th</sup> respondent.

**Ext. P6-** True copy of the proceeding dated 12.03.2019 issued by the 7<sup>th</sup> respondent to the petitioner.