

**IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT
THE HONOURABLE MR.JUSTICE N.NAGARESH
FRIDAY, THE 24TH DAY OF APRIL 2020 / 4TH VAISAKHA, 1942**

WP(C) TMP NO. 152 OF 2020

Petitioner:-

Pathanapuram Regional Residence Welfare
Co-operative Society Ltd. No.Q 1523,
Represented by its Secretary, Vilakudy P.O.,
Kollam District.

By Advs.

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

Respondents :-

1. Income Tax Officer (TDS),
Office of the Income Tax Officer (TDS), Kollam
Aayakar Bhavan, 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, Thiruvannathapuram-Pin-695 033.

By

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

This writ petition having come up for admission on 24.04.2020, the court on the same day passed the following:

ORDER

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Dated this the 24th day of April, 2020

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

There will be an interim order directing the 6th respondent to restrain from making any deduction towards 2% TDS in respect of the petitioner, under Section 194N of the Income Tax Act 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 the representation submitted by the Minister for Co-operation to the Finance Minister, Government of India.

Exhibit-P4 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-P5 A true copy of the order dated 13-03-2020 issued by the 1st respondent to the 6th respondent.

Exhibit-P6 A true copy of the interim order dated 23-03-2020 in WP(C) No.9175 of 2020.