

**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. 154 OF 2020

Petitioner:-

The TVPM Representative & Salesman
Co-operative Society Ltd. No. T-1662,
Fort P.O., Thiruvananthapuram- 695 023
Represented by its Secretary (in charge).

By Advs.

Sri. N.Krishnaprasad
Sri. N.Anand
Sri. Bijith S Khan

Respondents

1. Union of India, Ministry of Finance, North Block,
New-Delhi-110 001, Represented by its Secretary
2. The Principal Chief Commissioner of Income Tax
C.R. Building, I.S. Press Road, Kochi – 682018
3. The Deputy Commissioner of Income Tax (TDS),
III Floor, Aayakar Bhavan, Kowdiar,
Thiruvananthapuram- 695 003
4. The Assistant Commissioner of Income Tax (TDS)
III Floor, Aayakar Bhavan, Kowdiar,
Thiruvananthapuram- 695 003
5. The Trivandrum Co-operative Urban Bank Ltd.,
P.B.No.115, M.G.Road, Thiruvananthapuram- 695 001
Represented by its General Manager

By

ASGI Sri. P. Vijayakumar
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

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

There will be an interim order directing the 5th 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: True copy of the relevant portion of the Gazette of India notification dated 01.08.2019

Exhibit-P2: True copy of the press release dated 30.08.2019 issued by the Central Board of Direct Taxes

Exhibit-P3: True copy of the communication dated 02.01.2020

Exhibit-P4: True copy of the notice dated 22.11.2019 issued by Respondent No. 4 to Respondent No. 5

Exhibit-P5: True copy of the communication dated 14.02.2020 issued by Respondent No. 4 to Respondent No. 5

Exhibit-P6: True copy of the notice dated 26.02.2020

Exhibit-P7: True copy of the communication dated 20.03.2020 addressed by the Petitioner to Respondent No.5