

**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. 158 OF 2020**

**Petitioner:-**

Prakkanam Service Co-operative Bank Ltd No.677,  
Prakkanam P.O, Elanthoor via, Pathanamthitta District-  
Represented by Secretary- Mr.Sunil Mathew, aged 54,  
S/o. Thomas Mathew

By Adv. Sri. Philip Mathews

**Respondents :-**

1. The Union of India, represented by the  
Secretary to Government, Ministry of Finance,  
North Block, Raisana Hill, New Delhi – 110001.
2. State of Kerala, Represented by Secretary,  
Department of Co-operation,  
Kerala Government Secretariat,  
Thiruvananthapuram – 695 001.
3. The Commissioner of Income Tax (TDS),  
Central Revenue Building, I.S. Press Road,  
Ernakulam, Pin – 682 018.
4. The Income Tax Officer, (TDS),  
Aarattukulakkara Complex, A.N. Puram,  
Alappuzha - 688 011.
5. The Kerala State Co-operative Bank Ltd, COBANK Towers,  
Palayam, Thiruvananthapuram , represented by  
Its Managing Director, Pin – 695 033.
6. The Deputy General Manager,  
Kerala State Co-operative Bank Ltd,  
Pathanamthitta District Office,  
Mylapra Road, Pathanamthitta -689645.

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 24.04.2020, the court on the same day passed the following:

**ORDER**

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***Dated this the 24<sup>th</sup> day of April, 2020***

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

There will be an interim order directing  
respondents 5 and 6 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: Copy of statement of account relating to account number 400111102007577
- Exhibit P2: Copy of statement of account relating to account number 400113121000037
- Exhibit P3: Copy of statement of account relating to account number 400111102000520
- Exhibit P4: Copy of letter dated 09-03-2020 from the 6<sup>th</sup> respondent to the petitioner
- Exhibit P5: Copy of letter dated 23-09-2019 from 4<sup>th</sup> respondent to the Branch Manager of the Pathanamthitta District Co-operative Bank
- Exhibit P6: Copy of letter dated 10-03-2020