

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 28TH DAY OF APRIL, 2020/8TH VAISAKHA, 1942

W.P. (C) TMP NO.169 OF 2020

PETITIONER:-

THE POOVAR SERVICE CO-OPERATIVE BANK LTD. NO.3966,
REPRESENTED BY ITS SECRETARY,
POOVAR P.O., NEYYATTINKARA TALUK,
THIRUVANANTHAPURAM : 695 525.

BY ADV. SRI.R.T.PRADEEP

RESPONDENTS:-

1. UNION OF INDIA,
REPRESENTED BY ITS SECRETARY,
MINISTRY OF FINANCE,
NORTH BLOCK,
NEW DELHI - 110 001.
2. THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
C.R. BUILDING, I.S. PRESS ROAD, KACHERIPADY,
ERNAKULAM - 682 018.
3. THE CHIEF COMMISSIONER OF INCOME TAX,
AAYAKAR BHAVAN, PEROORKADA ROAD, KOWDIAR,
THIRUVANANTHAPURAM - 695003.
4. THE INCOME TAX OFFICER (TDS),
AAYAKAR BHAVAN, PEROORKADA ROAD, KOWDIAR,
THIRUVANANTHAPURAM - 695003.
5. THE KERALA STATE CO-OPERATIVE BANK LTD.,
PB NO.6515, COBANK TOWERS, PALAYAM,
THIRUVANANTHAPURAM, PIN : 695 033.
6. MANAGER,
THE KERALA STATE CO-OPERATIVE BANK LTD.,
PARANIYAM BRANCH, POOVAR P.O.,
NEYYATTINKARA TALUK,
THIRUVANANTHAPURAM 695 525.
7. MANAGER,
THE KERALA STATE CO-OPERATIVE BANK LTD.,
EVENING BRANCH, UCHAKKADA,
UCHAKKADA.P.O., NEYYATTINKARA,

THIRUVANANTHAPURAM - 695 506.

8. THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
THIRUVANANTHAPURAM - 695 001.

BY GOVT. PLEADER T.S.SYAMPRASANTH
BY SRI.P.VIJAYAKUMAR, ASG
BY SRI.GILBERT CORREYA, SC
BY SRI.JOSE JOSEPH, SC

THIS WRIT PETITION (CIVIL) TMP HAVING COME UP FOR ORDERS ON
28.4.2020, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

BECHU KURIAN THOMAS, J.

W.P.(C) TMP No.169 of 2020

Dated this the 28th day of April, 2020

ORDER

The Assistant Solicitor General of India takes notice for the 1st respondent. The learned standing counsel for Income Tax takes notice for respondents 2 to 4. Sri.Gilbert Correya, learned Standing Counsel takes notice for respondents 5, 6 and 7. The learned Government Pleader takes notice for the 8th respondent.

The recovery under Section 194N of the Income Tax Act pursuant to Ext.P3 and all further proceedings pursuant thereto as against the petitioner shall stand stayed for a period of three months from today. It is clarified on the basis of the submission of the learned counsel for the petitioner that the TDS payment under Section 194N of the Income Tax Act relating to the petitioner shall stand stayed for a period of three months.

Post the writ petition along with the connected matters on 27.5.2020.

**BECHU KURIAN THOMAS
JUDGE**

vps

APPENDIX

PETITIONER'S/S' EXHIBITS:

- EXT.P1:- TRUE COPY OF THE RELEVANT PORTION OF THE GAZETTE OF INDIA NOTIFICATION (THE FINANCE (NO.2) ACT, 2019 DATED 01.08.2019
- EXT.P2:- TRUE COPY OF THE PRESS RELEASE DATED 30.8.2019 ISSUED BY THE CENTRAL BOARD OF DIRECT TAXES
- EXT.P3:- TRUE COPY OF THE NOTICE DATED 19.3.2020 BY 6TH RESPONDENT TO PETITIONER ALONG WITH ITS TRUE ENGLISH TRANSLATION
- EXT.P4:- TRUE COPY OF THE REPLY DATED 2.1.2020 BY THE MINISTER OF STATE FOR FINANCE AND CORPORATE AFFAIRS
- EXT.P5:- TRUE COPY OF THE ORDER DATED 18.3.2020 W.P.(C) No.8502/2020
- EXT.P6:- TRUE COPY OF THE ORDER DATED 11.4.2020 IN W.P.(C) No.TMP 37/2020 AND OTHER CONNECTED CASES

RESPONDENT'S/S' EXHIBITS:

NIL

/TRUE COPY/

VPS

PS TO JUDGE