

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.170 OF 2020

PETITIONER:-

THE CHENGAROOR SERVICE CO-OPERATIVE BANK LTD. NO. 2151,  
VI/3, ELAMANNOOR P.O.  
PATHANAMTHITTA - 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 INCOME TAX OFFICER, (TDS),  
AYAKAR BHAVAN, AARATTKULKKARA COMPLEX,  
A.N.PURAM,  
ALAPPUZHA DISTRICT, PIN 688 011
4. THE KERALA STATE CO-OPERATIVE BANK LTD.,  
COBANK TOWERS, PALAYAM,  
THIRUVANANTHAPURAM, PIN- 695 033  
REPRESENTED BY ITS MANAGING DIRECTOR
5. THE DEPUTY GENERAL MANAGER,  
KERALA STATE CO-OPERATIVE BANK LTD.,  
PATHANAMTHITTA DISTRICT OFFICE,  
PATHANAMTHITTA, PIN - 689 645

BY SRI.P.VIJAYAKUMAR, ASG

BY SRI.K.P.HARISH, GOVERNMENT PLEADER

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.170 of 2020**  
-----

**Dated this the 28<sup>th</sup> day of April, 2020**

**ORDER**

The Assistant Solicitor General of India takes notice for the 1<sup>st</sup> respondent. The learned standing counsel for Income Tax takes notice for respondents 2 and 3. Sri.Gilbert Correya, learned Standing Counsel takes notice for respondents 4 and 5.

The recovery under Section 194N of the Income Tax Act pursuant to Ext.P1 shall stand stayed for a period of three months from today.

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 PROCEEDING 23.09.2019 ISSUED BY THE  
3RD RESPONDENT TO THE BANK.

EXT. P2- TRUE COPY OF THE PROCEEDING 9.03.2020 ISSUED BY THE  
5TH RESPONDENT TO THE PETITIONER ALONG WITH LETTER  
DATED 10.02.2020 QUANTIFYING THE AMOUNT TO BE PAID  
AS TDS

RESPONDENT'S/S' EXHIBITS:

NIL

/TRUE COPY/

VPS

PS TO JUDGE