

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.174 OF 2020

PETITIONER:-

THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE EMPLOYEES CO-
OPERATIVE SOCIETY LTD. NO.T 327,
REPRESENTED BY ITS SECRETARY,
THIRUVANANTHAPURAM - 23.

BY ADV. SRI. T.R.HARIKUMAR
SRI. ARJUN RAGHAVAN

RESPONDENTS :-

1. THE ASSISTANT COMMISSIONER OF INCOME TAX,
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX,
TDS RANGE, IIIRD FLOOR,
AAYAKAR BHAVAN, KOWDIAR P.O,
THIRUVANANTHAPURAM-PIN-695 003.
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,
THIRUVANATHAPURAM-PIN-695 033.

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.174 of 2020

Dated this the 28th day of April, 2020

ORDER

The Assistant Solicitor General of India takes notice for the 3rd respondent. The learned Standing Counsel for Income Tax takes notice on behalf of respondents 1 and 2. The learned Government Pleader takes notice on behalf of respondents 4 and 5. Sri.Gilbert Correya, learned Standing Counsel takes notice on behalf of the 6th respondent.

The recovery proposed under Section 194N of the Income Tax Act pursuant to Ext.P5 notice 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 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 NOTICE ISSUED BY THE 6TH
 RESPONDENT DATED 11-03-2020 ALONG WITH ENGLISH
 TRANSLATION.
- EXHIBIT-P6 A TRUE COPY OF THE INTERIM ORDER DATED 23-03-2020 IN
 WP(C) NO.9175 OF 2020.

RESPONDENT'S/S' EXHIBITS:

NIL

VPS

/TRUE COPY/
PS TO JUDGE