

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.179 OF 2020

PETITIONERS:

1. THE MAKKARAPARAMBA SERVICE CO-OPERATIVE BANK
LTD NO.P.576,
MAKKARAPARAMBA, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
2. THE PATTIKKAD SERVICE CO-OPERATIVE BANK
LTD NO. P 445,
PATTIKKAD, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
3. THE MELATTUR SERVICE CO-OPERATIVE BANK
LTD NO. F 1183,
MELATTUR, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
4. THE MANKADA PALLIPROM SERVICE CO-OPERATIVE BANK
LTD NO. 2317,
PADINHATTUMMURI.P.O., MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
5. THE KALIKAVU SERVICE CO-OPERATIVE BANK
LTD NO. M 40,
KALIKAVU, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
6. THE AMARAMBALAM SERVICE CO-OPERATIVE BANK
LTD NO. F 1099,
AMARAMBALAM, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
7. THE KARUVARAKUNDU SERVICE CO-OPERATIVE BANK
LTD NO. F 1191,
MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
8. THE CHALIYAR SERVICE CO-OPERATIVE BANK
LTD NO. M 330,
ERANHIMANGAD.P.O., MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY

9. THE KADANNAMANNA SERVICE CO-OPERATIVE BANK
LTD NO. 10561,
KADANNAMANNA, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
10. THE KURUPPATHAL SERVICE CO-OPERATIVE BANK
LTD NO. M 495,
KOLATHUR, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
11. THE PERINTHALMANNA CO-OPERATIVE AGRICULTURAL AND RURAL
DEVELOPMENT BANK LTD NO. P 505, PERINTHALMANNA,
MALAPPURAM DISTRICT, REPRESENTED BY ITS SECRETARY.
12. THE CHANGARAMKULAM SERVICE CO-OPERATIVE BANK
LTD NO. 9260,
CHANGARAMKULAM, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY
13. THE VATTAMKULAM PANCHAYATH CO-OPERATIVE BANK
LTD NO. M 484,
VATTAMKULAM, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
14. THE EDAPPAL PANCHYATH SERVICE CO-OPERATIVE BANK
LTD NO. M 484, EDAPPAL, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
15. THE MARANCHERY SERVICE CO-OPERATIVE BANK
LTD NO. M.28
MARANCHERY, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
16. THE KARULAI SERVICE CO-OPERATIVE BANK LTD NO. M.30
KARULAI, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
17. THE PUNNAPPALA SERVICE CO-OPERATIVE BANK
LTD NO. F 928
NADUVATH, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
18. THE MOOTHEDAM SERVICE CO-OPERATIVE BANK
LTD NO. M.277
MOOTHEDAM, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.
19. THE CHOCKAD SERVICE CO-OPERATIVE BANK
LTD NO. M.602
CHOCKAD, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

20.THE PORUR SERVICE CO-OPERATIVE BANK
LTD NO. M 357,
CHATHANGOTTUPURAM, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

21.THE TUVVAR PANCHYATH SERVICE CO-OPERATIVE BANK
LTD NO. M.492
TUVVAR, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

22. THE VAZHIKKADAVU SERVICE CO-OPERATIVE BANK
LTD NO. F 1668
MANIMOOLY, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

23.THE POTHUKAL SERVICE CO-OPERATIVE BANK
LTD NO. M.255
BODHAN COLONY.P.O., MALAPPURAM DISTRICT,
REPRESENTED
BY ITS SECRETARY.

24.THE MAMPAD SERVICE CO-OPERATIVE BANK
LTD NO. F 1865
MAMPAD, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

25.THE CHUNGATHARA SERVICE CO-OPERATIVE BANK
LTD NO. F 1807
CHUNGATHARA, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

26.THE EAST ERNAD SERVICE CO-OPERATIVE BANK LTD NO. D 1946
EDAKKARA, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

27.THE KARULAI RURAL CO-OPERATIVE SOCIETY
LTD NO. M.792,
KARULAI, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

28.THE WANDOOD LABOUR WELFARE SERVICE CO-OPERATIVE
SOCIETY LTD NO.M.939
WANDOOD, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

29.THE NILAMBUR MERCHANTS CO-OPERATIVE RURAL BANK
LTD NO. M.666, NILMBUR, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

30.THE NILAMBUR TALUK CO-OPERATIVE EMPLOYEES SOCIETY

LTD NO. M.364, CHANDAKUNNU, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

31. THE MOOTHEDAM CO-OPERATIVE URBAN SOCIETY LTD NO. M.653
KARAPURAM, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

32.THE ANAMANGAD SERVICE CO-OPERATIVE BANK
LTD NO. F.1182
ANAMANGAD, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

33.THE KOLKKALAM SERVICE CO-OPERATIVE BANK
LTD NO. F 1073,
CHENGATTUR, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

34.THE MANKADA SERVICE CO-OPERATIVE BANK
LTD NO. 937,
MANKADA, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

35.THE RAMAPURAM SERVICE CO-OPERATIVE BANK
LTD NO. F.1445,
RAMAPURAM, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

36.THE THEZHEKODE SERVICE CO-OPERATIVE BANK
LTD NO. P 413,
THAZHEODE, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

37.THE ARAKKUPARAMBA SERVICE CO-OPERATIVE BANK
LTD NO. F.1580
ARAKKUPARAMBA, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

38.THE THACHINGANADAM SERVICE CO-OPERATIVE BANK
LTD NO. 10152
THACHINGANADAM, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

39.THE EDAPPATTA SERVICE CO-OPERATIVE BANK
LTD NO. M 506,
EDAPPATTA, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

40.THE ELAMKULAM SERVICE CO-OPERATIVE BANK
LTD NO. F 1536,
ELAMKULAM, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

41. THE KODUR CO-OPERATIVE RURAL BANK
LTD NO.M 665,
KODUR, MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY.

42.THE KOTTAKKAL VANITHA CO-OPERATIVE SOCIETY
LTD NO.M.757,
KOTTAKKAL, MALAPPURAM DISTRICT,
REPRESENTED BY ITS 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,
KOZHIKODE, PIN 688 001

4. THE MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD,
DISTRICT CO-OPERATIVE BANK BUILDING, MALAPPURAM,
REPRESENTED BY ITS GENERAL MANAGER. , PIN 676 505

BY SRI.P.VIJAYAKUMAR, ASG

BY SRI.JOSE JOSEPH, SC

THIS WRIT PETITION (CIVIL) TMP HAVING COME UP FOR ORDERS ON
28.04.2020, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

BECHU KURIAN THOMAS, J.

W.P.(C) TMP No.179 of 2020

Dated this the 28th day of April, 2020

ORDER

The Assistant Solicitor General of India takes notice on behalf of the 1st respondent. The learned Standing Counsel for Income Tax takes notice on behalf of respondents 2 and 3. Petitioners shall take steps to serve notice through e-mail on Sri.I.V.Pramod, learned Standing Counsel for the 4th respondent.

The recovery under Section 194N of the Income Tax Act as against the petitioners pursuant to Exts.P1 to P42 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

PETITIONER'S/S' EXHIBITS:

EXT. P1- TRUE COPY OF THE PROCEEDING DT. 17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 1ST PETITIONER.

EXT. P2- TRUE COPY OF THE PROCEEDING DT. 12.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 2ND PETITIONER.

EXT. P3- TRUE COPY OF THE PROCEEDING DT. 17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 3RD PETITIONER.

EXT. P4- TRUE COPY OF THE PROCEEDING DT. 16.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 4TH PETITIONER.

EXT. P5- TRUE COPY OF THE PROCEEDING DT. 13.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 5TH PETITIONER.

EXT. P6- TRUE COPY OF THE PROCEEDING DT. 13.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 6TH PETITIONER.

EXT. P7- TRUE COPY OF THE PROCEEDING DT. 13.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 7TH PETITIONER.

EXT. P8- TRUE COPY OF THE PROCEEDING DT. 12.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 8TH PETITIONER.

EXT. P9- TRUE COPY OF THE PROCEEDING DT. 17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 9TH PETITIONER.

EXT. P10- TRUE COPY OF THE PROCEEDING DT. 12.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 10TH PETITIONER.

EXT. P11- TRUE COPY OF THE PROCEEDING DT. 17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 11TH PETITIONER.

EXT. P12- TRUE COPY OF THE PROCEEDING DT. 16.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 12TH PETITIONER.

EXT. P13- TRUE COPY OF THE PROCEEDING DT. 13.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 13TH PETITIONER.

EXT. P14- TRUE COPY OF THE PROCEEDING ISSUED BY THE 4TH RESPONDENT TO THE 14TH PETITIONER.

EXT. P15- TRUE COPY OF THE PROCEEDING DT. 16.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 15TH PETITIONER.

EXT. P16- TRUE COPY OF THE PROCEEDING DT. 13.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 16TH PETITIONER.

EXT. P17- TRUE COPY OF THE PROCEEDING DT. 17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 17TH PETITIONER.

EXT. P18- TRUE COPY OF THE PROCEEDINGS DT. 16.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 18TH PETITIONER.

EXT. P19- TRUE COPY OF THE PROCEEDING DT. 13.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 19TH PETITIONER.

EXT. P20- TRUE COPY OF THE PROCEEDING DT. 17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 20TH PETITIONER.

EXT. P21- TRUE COPY OF THE PROCEEDING DT. 13.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 21TH PETITIONER.

EXT. P22- TRUE COPY OF THE PROCEEDINGS DT. 12.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 22ND PETITIONER.

EXT. P23- TRUE COPY OF THE PROCEEDING DT.12.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 23RD PETITIONER.

EXT. P24- TRUE COPY OF THE PROCEEDING DT. 16.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 24TH PETITIONER.

EXT. P25- TRUE COPY OF THE PROCEEDING ISSUED BY THE 4TH RESPONDENT TO THE 25TH PETITIONER.

EXT. P26- TRUE COPY OF THE PROCEEDING DT. 16.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 26TH PETITIONER.

EXT. P27- TRUE COPY OF THE PROCEEDING DT. 13.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 27TH PETITIONER.

EXT. P28- TRUE COPY OF THE PROCEEDING DT. 17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 28TH PETITIONER.

EXT. P29- TRUE COPY OF THE PROCEEDINGS DT. 17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 29TH PETITIONER.

EXT. P30- TRUE COPY OF THE PROCEEDING DT.17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 30TH PETITIONER.

EXT. P31- TRUE COPY OF THE PROCEEDING DT. 16.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 31ST PETITIONER.

EXT. P32- TRUE COPY OF THE PROCEEDING DT. 12.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 32ND PETITIONER.

EXT. P33- TRUE COPY OF THE PROCEEDINGS DT. 16.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 33RD PETITIONER.

EXT. P34- TRUE COPY OF THE PROCEEDING DT.17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 34TH PETITIONER.

EXT. P35- TRUE COPY OF THE PROCEEDING DT. 16.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 35TH PETITIONER.

EXT. P36- TRUE COPY OF THE PROCEEDING DT.13.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 36TH PETITIONER.

EXT. P37- TRUE COPY OF THE PROCEEDING DT. 13.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 37TH PETITIONER.

EXT. P38- TRUE COPY OF THE PROCEEDING DT. 16.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 38TH PETITIONER.

EXT. P39- TRUE COPY OF THE PROCEEDING DT. 17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 39TH PETITIONER.

EXT. P40- TRUE COPY OF THE PROCEEDINGS DT. 17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 40TH PETITIONER.

EXT. P41- TRUE COPY OF THE PROCEEDING DT.12.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 41ST PETITIONER.

EXT. P42- TRUE COPY OF THE PROCEEDING DT.17.03.2020 ISSUED BY THE 4TH RESPONDENT TO THE 42ND PETITIONER.

RESPONDENT'S/S' EXHIBITS:

NIL

/TRUE COPY/

VPS

PS TO JUDGE