

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.188 OF 2020

PETITIONER:

THE KEEZHATTINGAL RURAL CO-OPERATIVE SOCIETY LTD. NO.T  
1540,  
REPRESENTED BY ITS SECRETARY, KEEZHATTINGAL P.O,  
THIRUVANANTHAPURAM DISTRICT-695 101.

BY ADVS: 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, AAYAKARBHAVAN,  
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

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.**

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**W.P.(C) TMP No.188 of 2020**  
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**Dated this the 28<sup>th</sup> day of April, 2020**

**ORDER**

The Assistant Solicitor General of India takes notice on behalf of the 3<sup>rd</sup> 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 6<sup>th</sup> respondent.

The recovery of TDS under Section 194N of the Income Tax Act pursuant to Ext.P6 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:

EXHIBIT-P1A TRUE COPY OF THE RELEVANT PAGES OF THE FINANCE  
(NO.2) ACT, 2019

EXHIBIT-P2A TRUE COPY OF THE RELEVANT PAGES OF THE FINANCE  
(NO.2) BILL 2019 DATED 05-07-2019

EXHIBIT-P3A TRUE COPY OF GO(MS) 324/2016/FIN DATED 15-08-2016

EXHIBIT-P4 A TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE  
MINISTER FOR CO-OPERATION TO THE FINANCE MINISTER,  
GOVERNMENT OF INDIA

EXHIBIT-P5A 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-P6A TRUE COPY OF THE NOTICE ISSUED BY THE 6TH RESPONDENT  
DATED 20-03-2020 ALONG WITH ENGLISH TRANSLATION

EXHIBIT-P7A TRUE COPY OF THE INTERIM ORDER DATED 23-03-2020 IN  
WP(C) NO.9175 OF 2020

RESPONDENT'S/S' EXHIBITS:

NIL

/TRUE COPY/

VPS

PS TO JUDGE