

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.199 OF 2020

PETITIONER:

THOTTAPUZHASSERY REGIONAL SERVICE CO-OPERATIVE
BANK LTD NO. R 595
MARAMON P.O.,
NEDUMPRAYAR,
PATHANAMTHITTA DISTRICT-689 549
REPRESENTED BY ITS SECRETARY

BY ADVS. SRI N.ANAND &
SRI VISHNU B. KURUP

RESPONDENTS:

1. UNION OF INDIA
MINISTRY OF FINANCE,
NORTH BLOCK,
NEW-DELHI-110 001
REPRESENTED BY ITS SECRETARY

2. THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
C.R. BUILDING, I.S. PRESS ROAD,
KOCHI - 682018

3. THE INCOME TAX OFFICER (TDS)
AARATTUKULAKKARA COMPLEX, A.N.PURAM,
ALAPPUZHA- 688 011

4. THE KERALA STATE CO-OPERATIVE BANK LTD.,
EAST FORT, THIRVANANTHAPURAM- 695 023
REPRESENTED BY ITS MANAGING DIRECTOR.

5. THE KERALA STATE CO-OPERATIVE BANK,

PATHANAMTHITTA
MAILAPPARA ROAD,
PATHANAMTHITTA- 689 545
REPRESENTED BY ITS DEPUTY GENERAL MANAGER.

SRI.GILBERT CORREYA, SC
SRI.JOSE JOSEPH, SC
SRI.P.VIJAYAKUMAR, ASG

THIS WRIT PETITION 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.199 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. Adv.Gilbert Correya, learned Standing Counsel takes notice on behalf of respondents 4 and 5.

The recovery under Section 194N of the Income Tax Act pursuant to Exts.P5 and 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

PETITIONERS EXTS :

EXHIBIT-P1: TRUE COPY OF THE RELEVANT PORTION OF THE
GAZETTE OF INDIA NOTIFICATION DATED 01.08.2019

EXHIBIT-P2: TRUE COPY OF THE PRESS RELEASE DATED 30.08.2019
ISSUED BY THE CENTRAL BOARD OF DIRECT TAXES

EXHIBIT-P3: TRUE COPY OF THE COMMUNICATION DATED 02.01.2020

EXHIBIT-P4: TRUE COPY OF THE COMMUNICATION DATED 23.09.2019
ISSUED BY RESPONDENT NO. 3

EXHIBIT-P5: TRUE COPY OF THE ORDER DATED 09.03.2020 ISSUED
BY RESPONDENT NO. 3

EXHIBIT-P(5) (A) : TRANSLATED COPY OF EXT.P5

EXHIBIT-P6: TRUE COPY OF THE COMMUNICATION DATED 10.03.2020
ISSUED BY RESPONDENT NO. 5 TO THE PETITIONER

EXHIBIT-P(6) (A) : TRANSLATED COPY OF EXT.P6