

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 5TH DAY OF MAY, 2020/15TH VAISAKHA, 1942

W.P(C) TMP. NO.264 OF 2020

PETITIONER :

THE KANDALA SERVICE CO-OPERATIVE BANK LTD. NO. T197,  
KANDALA P.O., REPRESENTED BY ITS SECRETARY,  
KATTAKKADA TALUK, THIRUVANANTHAPURAM - 695 512.

BY ADVS.R.T. PRADEEP  
BINDUDAS.M  
K.C. HARISH

RESPONDENTS :

1. UNION OF INDIA, REPRESENTED BY ITS SECRETARY,  
MINISTRY OF FINANCE, NORTH BLOCK,  
NEW DELHI - 110 001.
2. THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,  
C.R. BUILDING, I.S. PRESS ROAD, KACHERIPADY,  
ERNAKULAM - 682 018.
3. THE CHIEF COMMISSIONER OF INCOME TAX,  
AAYAKAR BHAVAN, PEROORKADA ROAD, KOWDIAR,  
THIRUVANANTHAPURAM - 695003.
4. THE INCOME TAX OFFICER (TDS),  
AAYAKAR BHAVAN, PEROORKADA ROAD, KOWDIAR,  
THIRUVANANTHAPURAM - 695003.
5. THE KERALA STATE CO-OPERATIVE BANK LTD.,  
PB NO.6515, COBANK TOWERS, PALAYAM,  
THIRUVANANTHAPURAM, PIN : 695 033.
6. MANAGER, THE KERALA STATE CO-OPERATIVE BANK LTD.,  
KATTAKKADA MAIN BRANCH, KATTAKKADA.P.O.,  
THIRUVANANTHAPURAM : 695 572.
7. THE REGISTRAR OF CO-OPERATIVE SOCIETIES,  
THIRUVANANTHAPURAM - 695 001.

BY SRI.P.VIJAYAKUMAR, ASGI  
SRI.JOSE JOSEPH, SC  
SRI.HARISH, K.P., GOVT. PLEADER  
SRI.GILBERT CORREYA, SC

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON 05.05.2020,  
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**BECHU KURIAN THOMAS,J.**

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**W.P.(C) TMP No.264 of 2020**  
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**Dated this the 5<sup>th</sup> day of May, 2020**

**ORDER**

Learned Assistant Solicitor General of India takes notice on behalf of the 1<sup>st</sup> respondent. Adv. Jose Joseph, learned Standing Counsel for the Income Tax, takes notice on behalf of respondents 2, 3 and 4. Learned Government Pleader takes notice on behalf of the 7<sup>th</sup> respondent. Adv. Gilbert Correya, learned Standing Counsel takes notice on behalf of respondents 5 and 6.

In view of the order dated 23.3.2020 in W.P.(C) No.9333 of 2020 and connected cases, there shall be an interim stay of deduction of tax at source from the petitioner under Section 194N of the Income Tax Act for three months.

Post this writ petition along with connected matters on 27.5.2020.

**BECHU KURIAN THOMAS  
JUDGE**

vps

APPENDIX

PETITIONER'S EXHIBITS :

EXHIBIT-P1 TRUE COPY OF THE RELEVANT PORTION OF THE  
GAZETTE OF INDIA NOTIFICATION  
(THE FINANCE (NO.2) ACT, 2019 DATED  
01.08.2019.

EXHIBIT-P2 TRUE COPY OF THE PRESS RELEASE DATED  
30.8.2019 ISSUED BY THE CENTRAL BOARD  
OF DIRECT TAXES.

EXHIBIT-P3 TRUE COPY OF THE NOTICE DATED 13.3.2020  
BY 6<sup>TH</sup> RESPONDENT TO PETITIONER ALONG WITH  
ITS TRUE ENGLISH TRANSLATION.

EXHIBIT-P4 TRUE COPY OF THE REPLY DATED 2.1.2020  
BY THE MINISTER OF STATE FOR FINANCE AND  
CORPORATE AFFAIRS.

EXHIBIT-P5 TRUE COPY OF THE ORDER DATED 18.3.2020  
IN W.P. (C) NO.8502/2020.

EXHIBIT-P6 TRUE COPY OF THE ORDER DATED 11.4.2020  
IN W.P. (C) NO.TMP 37/2020 AND OTHER CONNECTED  
CASES.

RESPONDENTS' EXHIBITS : NIL

// TRUE COPY//

P..S. TO JUDGE