

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.266 OF 2020

PETITIONER:

ARUVAPPULAM FARMER'S SERVICE CO-OPERATIVE  
BANK LTD. NO. P.T.148, ARUVAPPULAM(P.O),  
KONNI, PATHANAMTHITTA DISTRICT, PIN- 689 691  
REPRESENTED BY ITS MANAGING DIRECTOR,  
SRI. THOMAS MATHEW.

BY ADV.C.B.SREEKUMAR

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, ERNAKULAM DISTRICT- 682 018.
3. THE INCOME-TAX OFFICER (TDS),  
OFFICE OF THE INCOME-TAX OFFICER (TDS),  
ARATTUKULAKKARA COMPLEX, A N PURAM,  
ALAPPUZHA- 688 011.
4. THE KERALA STATE CO-OPERATIVE BANK,  
PATHANAMTHITTA, PIN-689645, (ERSTWHILE  
PATHANAMTHITTA DISTRICT CO-OPERATIVE BANK),  
REPRESENTED BY ITS DEPUTY GENERAL MANAGER

BY SRI.P.VIJAYAKUMAR, ASGI  
SRI.JOSE JOSEPH, SC  
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.**

-----  
**W.P.(C) TMP No.266 of 2020**  
-----

**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 and 3. Adv. Gilbert Correya, learned Standing Counsel takes notice on behalf of 4<sup>th</sup> respondent.

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 :

- EXT.P1 : TRUE COPY OF THE RELEVANT PORTION OF THE  
GAZETTE OF INDIA NOTIFICATION (THE FINANCE  
(NO.2) ACT, 2019 DATED 01.08.2019.
- EXT.P2 : TRUE COPY OF THE PRESS RELEASE DATED  
30.08.2019 ISSUED BY THE CENTRAL BOARD OF  
DIRECT TAXES.
- EXT.P3 : TRUE COPY OF THE COMMUNICATION DATED  
02.01.2020 ISSUED BY THE MINISTER OF  
STATE FOR FINANCE & CORPORATE AFFAIRS.
- EXT.P4 : TRUE COPY OF THE ORDER DATED 23.09.2019  
ISSUED BY RESPONDENT NO. 3.
- EXT.P5 : TRUE COPY OF THE ORDER DATED 10.03.2020  
ISSUED BY THE 4<sup>TH</sup> RESPONDENT TO THE  
PETITIONER
- EXT.P6 : TRUE COPY OF THE ORDER OF THIS HON'BLE COURT  
IN W.P.(C) TMP- 35 OF 2020 DATED 8-4-2020

RESPONDENTS' EXHIBITS : NIL

// TRUE COPY//

P..S. TO JUDGE