

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.269 OF 2020

PETITIONER :

CHENGARA SERVICE CO-OPERATIVE BANK LTD. NO.3137,  
CHENGARA (P.O) , MALAYALAPPUZHA ERAM,  
PATHANAMTHITTA DISTRICT, PIN- 689 664,  
REPRESENTED BY ITS SECRETARY, SRI. MATHEW. M.EAPEN

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, (ERSTWHILE PATHANAMTHITTA  
DISTRICT CO-OPERATIVE BANK) ,  
PATHANAMTHITTA, PIN - 689 645.  
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.**

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**W.P.(C) TMP No.269 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 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- 8333 OF 2020 DATED 8-4-2020

RESPONDENTS' EXHIBITS : NIL

// TRUE COPY//

P..S. TO JUDGE