

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE BECHU KURIAN THOMAS

TUESDAY, THE 05TH DAY OF MAY, 2020/15TH VAISAKHA, 1942

W.P(C) TMP NO.273 OF 2020

PETITIONER :-

THE NELLIMOODU SERVICE CO-OPERATIVE BANK
LTD. NO.2639,
REPRESENTED BY ITS SECRETARY,
NELLIMOODU P.O,
THIRUVANANTHAPURAM DISTRICT-695 524.

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, IIIIRD 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.

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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, 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.

W.P.(C) TMP No.273 of 2020

Dated this the 5th day of May, 2020

ORDER

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

EXHIBIT-P1 A TRUE COPY OF THE RELEVANT PAGES OF THE FINANCE
(NO.2) ACT, 2019.

EXHIBIT-P2 A TRUE COPY OF THE RELEVANT PAGES OF THE FINANCE
(NO.2) BILL 2019 DATED 05-07-2019.

EXHIBIT-P3 A 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-P5 A 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 20-04-2020 ALONG WITH ENGLISH
TRANSLATION.

EXHIBIT-P7 A TRUE COPY OF THE INTERIM ORDER DATED 23-03-2020
IN WP(C) NO.9175 OF 2020.