

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.311 OF 2020

Petitioner

THE THIRUVITHAMCORE CO-OPERATIVE SOCIETY
LTD NO. T.1530
"SAHAKARBHAVAN", TC 28/1289,
THAKARAPARAMBU ROAD, SREEKANDESHAWARAM
THIRUVANANTHAPURAM- 695 023
REPRESENTED BY ITS SECRETARY

BY ADVS. N.KRISHNAPRASAD, N.ANAND

ADV.BIJITH S KHAN

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 ASSISTANT COMMISSIONER OF INCOME TAX (TDS),
THIRUVANANTHAPURAM
III FLOOR, AAYAKARBHAVAN, KOWDIAR,
THIRUVANANTHAPURAM- 695 003
4. THE KERALA STATE CO-OPERATIVE BANK LTD.,

(ERSTWHILE THIRUVANANTHAPURAM DISTRICT CO-
OPERATIVE BANK LTD.),
EAST FORT, THIRVANANTHAPURAM- 695 023
REPRESENTED BY ITS MANAGING DIRECTOR.

5. THE BRACH MANAGER,
THE KERALA STATE CO-OPERATIVE BANK LTD
VELLAYAMBALAM BRANCH, VELLAYAMBALAM,
THIRUVANANTHAPURAM- 695 010

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 PASSED THE FOLLOWING:-

BECHU KURIAN THOMAS,J.

W.P.(C) TMP No.311 of 2020

Dated this the 5th day of May, 2020

ORDER

Learned Assistant Solicitor General of India takes notice on behalf of the 1st 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 respondents 4 and 5.

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

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 ORDER DATED 12.03.2020

EXHIBIT-P(4)(A): TRANSLATED COPY OF EXT.P4 NOTICE