

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.320 OF 2020

PETITIONER :

THE ELAMGULAM SERVICE CO-OPERATIVE BANK  
LTD.NO. 3576, KOORALY.P.O, KOTTAYAM -  
686522, REPRESENTED BY ITS SECRETARY.

BY ADVOCATES.P.C.SASIDHARAN  
K.S.ANIL

RESPONDENTS :

1. UNION OF INDIA, REPRESENTED BY THE  
SECRETARY TO GOVERNMENT OF INDIA,  
MINISTRY OF FINANCE, NORTH BLOCK,  
RAISANA HILL, NEW DELHI - 110 001.
2. COMMISSIONER OF INCOME TAX (TDS),  
OFFICE OF THE COMMISSIONER OF INCOME  
TAX, (TDS), KOTTAYAM.
3. THE INCOME TAX OFFICER (TDS),  
KOTTAYAM, OFFICE OF THE INCOME TAX  
OFFICER (TDS), KOTTAYAM.
4. THE KERALA STATE CO-OPERATIVE BANK,  
KOTTAYAM DISTRICT OFFICE, REPRESENTED BY  
ITS 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.320 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 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 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 :

EXHIBIT-P1: TRUE COPY OF THE ORDER G.O(MS)  
NO.324/2016/FIN DATED 15/8/2016 ISSUED  
BY THE GOVERNMENT OF KERALA.

EXHIBIT-P2: TRUE COPY OF THE PROCEEDINGS DATED  
9/3/2020 ISSUED TO THE PETITIONER BY  
4<sup>TH</sup> RESPONDENT.

RESPONDENTS' EXHIBITS : NIL

// TRUE COPY//

P..S. TO JUDGE