

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.329 OF 2020

PETITIONER:

THE CHENGALAM SOUTH SERVICE CO-OPERATIVE BANK
LTD NO. 1016, CHENGALAM SOUTH P.O, KOTTAYAM
- 686 022, REPRESENTED BY ITS SECRETARY.

BY ADVS.: SRI.P.C.SASIDHARAN AND
SRI.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-110001.
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.

W.P.(C) TMP No.329 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 4th 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

PETITIONERS EXTS:

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 4TH RESPONDENT.