

**IN THE HIGH COURT OF KERALA AT ERNAKULAM  
PRESENT  
THE HONOURABLE MR.JUSTICE N. NAGARESH  
TUESDAY, THE 21ST DAY OF APRIL, 2020 / 1ST VAISAKHA, 1942  
WP(C) TMP NO. 68 OF 2020**

**Petitioners:-**

1. Nellad – Veettoor Service Co-operative Bank Ltd.No.E17,  
Nellad P.O, Ernakulam District, PIN –686 669  
represented by its Secretary
2. Aikaranad Service Co-operative Bank Ltd.No.668 ,  
Kadayiruppu P.O, Ernakulam District, PIN –682 311,  
represented by its Secretary
3. Shanmughapuram Service Co-operative Bank Ltd. No.511,  
Pachalam P.O, Ernakulam District, PIN – 682 012,  
represented by its Secretary
4. Poonithura Service Co-operative Bank Ltd.No.E-840,  
Poonithura P.O, Petta, Ernakulam District, PIN –682 038,  
represented by its Secretary
5. Kalady Service Co-operative Bank Ltd.No.3789,  
Mattoor, Kalady P.O,Ernakulam District, PIN –683 574,  
represented by its Secretary
6. Vengoor Service Co-operative Society Ltd.No.2793,  
Vengoor, Kidangoor P.O,Angamaly,  
Ernakulam District, PIN –683572,  
represented by its Secretary
7. Ayyanad Service Co-operative Bank Ltd.No.2565,  
Vazhakkala , Thrikkakkara P.O, Ernakulam District, PIN –682 021,  
represented by its Secretary
8. Angamaly Service Co-operative Bank Ltd.No.714,  
Angamaly P.O, Ernakulam District, PIN –683 572,  
represented by its Secretary
9. Angamaly Mercantile Co-operative Society Ltd.No.E-1203,  
Angamaly P.O, Ernakulam District, PIN –683 572,  
represented by its Secretary

10. Ayyampuzha Service Co-operative Bank Ltd.No. E-788 ,  
Ayyampuzha P.O, Ernakulam District, PIN –683581  
represented by its Secretary
11. Thiruvairanikkulam Service Co-operative Bank Ltd.No.E-121 ,  
Vellarappilly South P.O, Ernakulam District, PIN –683 580,  
represented by its Secretary
12. Kizhakkumbhagam Service Co-operative Bank Ltd. No. 316,  
Puthiyedom, Parappuram P.O, Ernakulam District, PIN – 683 575,  
represented by its Secretary
13. Elavoor Service Co-operative Bank Ltd.No.1009,  
Elavoor P.O, Angamaly(via), Ernakulam District, PIN –683 572,  
represented by its Secretary
14. Vadavucode Farmers Service Co-operative Bank Ltd.No.651,  
Vdavucode P.O, Ernakulam District, PIN –682319,  
represented by its Secretary
15. Parur West Co-operative Bank Ltd. No. R.130,  
North Parur, Ernakulam District, PIN –683 513  
represented by its Secretary
16. Varappuzha Service Co-operative Bank Ltd.No. ,  
Ernakulam District, PIN –682 301  
represented by its Secretary

By  
Advs. Sri. M.M.Monaye,  
M.Paul Varghese  
Desi Matthai

**Respondents:-**

1. Union of India, represented by  
Secretary to Government of India,  
Ministry of Finance, Department of Revenue,  
North Block, New Delhi PIN- 110001
2. The Central Board of Direct Taxes,  
Room No. 143 E, North Block, Department of Revenue (CBDT)

Ministry of Finance, Government of India,  
New Delhi 110001, represented by its Chairperson

3. Commissioner of Income Tax (TDS)  
C.R. Buildings, I.S. Press Road, Ernakulam 682018
4. State of Kerala, Department of Finance, Government Secretariat,  
Thiruvananthapuram, Represented by Secretary to Government
5. Registrar of Co-operative Societies,  
Office of the Registrar of Co-operative Societies,  
Statue, Near Press Club, Thiruvananthapuram
6. The Kerala State Co-operative Bank Ltd.  
Co-Bank Towers, Thiruvananthapuram – 695 001,  
Represented by its Managing Director
7. Kerala State Co-operative Bank Ltd., Kakkanad Branch  
(Formerly The Ernakulam District Co-operative Bank Ltd.)  
Kochi 682 030, represented by its General Manager

**By**

**Government Pleader Sri. Harish**

**ASGI Sri. P. Vijayakumar**

**Standing Counsel Sri. Christopher Abraham, Income Tax**

This writ petition having come up for admission on 21.04.2020, the court on the same day passed the following.

**ORDER**

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***Dated this the 21<sup>st</sup> day of April, 2020***

ASGI takes notice for the 1<sup>st</sup> respondent. Standing Counsel for Income Tax takes notice for respondents 2 and 3. Government Pleader takes notice for respondents 4 and 5. Petitioners to take out notice by e-mail to respondents 6 and 7. Petitioners to provide e-mail id of respondents 6 and 7 to Registry.

Operation of Exts.P13 to P18 and all further proceedings pursuant thereto, as against the petitioners, shall stand stayed till 27.05.2020.

Post the writ petition on 27.05.2020.

**N. NAGARESH, JUDGE**

aks/21.04.2020

**APPENDIX**

**Petitioner's Exts:**

**Exhibit:P1-** True copy of the extract of the section 194M and 194N with effect from 1.9.2019

**Exhibit:P2-** True copy of order dated 15.8.2016

**Exhibit: P3-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.1

**Exhibit: P3(a)-** True English translation of Exhibit: P1

**Exhibit: P4-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.2

**Exhibit: P4(a)-** True English translation of Exhibit: P2

**Exhibit: P5-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.3

**Exhibit: P5(a)-** True English translation of Exhibit: P3

**Exhibit: P6-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.4

**Exhibit: P6(a)-** True English translation of Exhibit: P4

**Exhibit: P7-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.5

**Exhibit: P7(a)-** True English translation of Exhibit: P5

**Exhibit: P8-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.6

**Exhibit: P8(a)-** True English translation of Exhibit: P6

**Exhibit: P9-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.7

**Exhibit: P9(a)-** True English translation of Exhibit: P7

**Exhibit: P10-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.8

**Exhibit: P10(a)-** True English translation of Exhibit: P8

**Exhibit: P11-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.9

- Exhibit: P11(a)**- True English translation of Exhibit: P9
- Exhibit: P12-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.10
- Exhibit: P12(a)**- True English translation of Exhibit: P10
- Exhibit: P13-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.11
- Exhibit: P13(a)**- True English translation of Exhibit: P11
- Exhibit: P14-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.12
- Exhibit: P14(a)**- True English translation of Exhibit: P12
- Exhibit: P15-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.13
- Exhibit: P15(a)**- True English translation of Exhibit: P13
- Exhibit: P16-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.14
- Exhibit: P16(a)**- True English translation of Exhibit: P14
- Exhibit: P17-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.15
- Exhibit: P17(a)**- True English translation of Exhibit: P15
- Exhibit: P18-** True copy of the notice dated 10.3.2020 sent to the Petitioner No.14
- Exhibit: P18(a)**- True English translation of Exhibit: P14
- Exhibit: P19-** True copy of the Interim Order in W.P(C) No.8435/20 dated 18..3.2020