

**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. 72 OF 2020**

**PETITIONERS:**

1. The Thidanad Service Co-operative Bank Ltd. No.3990,  
Chemmalamattom, Kottayam - 686 508  
Represented by its Secretary
2. The Teekoy Service Co-operative Bank Ltd. No.3143,  
Teekoy P.O., Kottayam District – 686 580  
Represented by Its Secretary-in-charge

**By Advs.**

**Sri. Shaji Thomas**

**Sri. Jen Jaison**

**RESPONDENTS:**

1. Union of India, Department of Revenue, Ministry of Finance,  
Government of India, North Block, New Delhi – 110 001  
Represented by its Secretary.
2. The Central Board of Direct Taxes  
Department of Revenue, Ministry of Finance,  
Government of India, North Block, New Delhi- 110001,  
Represented by its Chairman.
3. Principal Chief Commissioner of Income Tax,  
Kerala Region, Ministry of Finance, Government of India,  
Central Revenue Buildings, I S Press Road, Kochi- 682018.
4. Income Tax Officer (TDS), Income Tax Department,  
Public Library. Building, Shastri Road, Kottayam -.6.86 001
5. The Kerala State Co-operative Bank Ltd.,  
PB No 6515, Co-Bank Towers, Palayam,

Thiruvananthapuram - 695 033  
(Kottayam District Office of the Kerala State  
Co-operative Bank Ltd.)  
Represented by its General Manager.

6. State of Kerala Represented by its Secretary (Co-operation)  
Secretariat, Thiruvananthapuram – 695 001

**By**

**Government Pleader Sri. Harish**  
**ASGI Sri. P. Vijayakumar**  
**Standing Counsel Sri. Christopher Abraham**

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 to 4. Government Pleader takes notice for the 6<sup>th</sup> respondent. Petitioners to take out notice by e-mail to the 5<sup>th</sup> respondent. Petitioners to provide e-mail id of the 5<sup>th</sup> respondent to Registry.

Operation of Exts.P3 and P4 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**

**PETITIONERS' EXHIBITS:**

**Exhibit P1:** True photocopy of the relevant pages of the Finance (No. 2) Act, 2019, dated 01.08.2019

**Exhibit P2:** True photocopy of the relevant pages of the Finance (No. 2) Bill, 2019 dated 05.07.2019

**Exhibit P3:** True photocopy of the letter dated 09.03.2020 issued by the General Manager, Kottayam District Office of the 5th respondent Bank addressed to the 1st petitioner

**Exhibit P4:** True photocopy of the letter dated 09.03.2020 issued by the General Manager Kottayam District Office of the 5th respondent Bank addressed to the 2nd petitioner

**Exhibit P5:** True photocopy of the G.O. (MS) No. 324/2016/Fin. dated 15.08.2016 issued by the Government of Kerala