

**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. 94 OF 2020**

**Petitioner :-**

The Edackodu Service Co-operative Bank Ltd. No.2523,  
Represented by its Secretary, Edackodu P.O,  
Thiruvananthapuram District-695 104.

**By Advs. Sri. T.R.Harikumar  
Sri. Arjun Raghavan**

**Respondents:**

1. The Assistant Commissioner of Income Tax,  
Office of the Assistant Commissioner of Income Tax,  
TDS Range, IIIrd Floor, AayakarBhavan,  
Kowdiar P.O, Thiruvananthapuram-Pin-695 003.
2. The Central Board of Direct Taxes,  
Represented by its Chairperson, Room No.143 E, North Block,  
Department of Revenue (CBDT)/Ministry of Finance,  
Government of India, New Delhi-Pin-110 001.
3. Union of India, represented by the Secretary to Government of India,  
Ministry of Finance, North Block, Cabinet Secretariat,  
Raisana Hill, New Delhi-Pin-110 001.
4. The Registrar of Co-operative Societies,  
Thiruvananthapuram-Pin-695 001.  
State of Kerala, Represented by the Secretary to Government,  
Department of Co-operation, Government Secretariat,  
Thiruvannathapuram-Pin-695 001.
5. The Kerala State Co-operative Bank ,  
Represented by its Chief Executive Officer, P.B No.6515,  
Co-Bank Towers, Palayam, Thiruvanathapuram-Pin-695 033.

WPC.TMP.94/2020

: 2 :

**By**

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

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***

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

Operation of Ext.P6 and all further proceedings pursuant thereto, as against the petitioner, 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 EXHIBITS :-**

**Exhibit-P1** A true copy of the relevant pages of the Finance (No.2) Act, 2019.

**Exhibit-P2** A true copy of the relevant pages of the Finance (No.2) Bill 2019 dated 05-07-2019.

**Exhibit-P3** A true copy of GO(MS)324/2016/Fin dated 15-08-2016.

**Exhibit-P4** A true copy of the representation submitted by the Minister for Co-operation to the Finance Minister, Government of India.

**Exhibit-P5** A true copy of the letter DO No.370149/212/2019-TPL dated 02-01-2020 of the Minister of State for Finance and Corporate Affairs, Government of India.

**Exhibit-P6** A true copy of the notice issued by the 6<sup>th</sup> respondent dated 10-03-2020 along with English translation.

**Exhibit-P7** A true copy of the interim order dated 18-03-2020 in WP(C) No.8502 of 2020.