

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

TUESDAY, THE 12TH DAY OF MAY,2020/22ND VAISAKHA, 1942

W.P(C) NO. 9826 OF 2020

PETITIONER/PETITIONERS:

1. IRITTY CO OPERATIVE RURAL BANK LTD,
IRITTY P.O., KANNUR- 670703
REPRESENTED BY ITS SECRETARY SUJATHA P.T.
2. MAVILAYI SERVICE CO OPERATIVE BANK LTD,
MAVILAYI P.O., KANNUR- 670622
REPRESENTED BY ITS SECRETARY KINCE V.V.
3. THONDIYIL SERVICE CO OPERATIVE BANK LTD,
THONDIYIL P.O., KANNUR- 670673
REPRESENTED BY ITS SECRETARY MOLLU LOUIES
4. KARIVELLUR SERVICE CO OPERATIVE BANK LTD, KARIVELLUR P.O., KANNUR-
670521
REPRESENTED BY ITS SECRETARY SASIMOHAN M
5. KADANNAPPALLY-PANAPUZHA SERVICE CO OPERATIVE BANK LTD, P.O.
KADANNAPPALLY, KANNUR- 670501
REPRESENTED BY ITS SECRETARY MADHUSOODANAN V.V.
6. EDAKKADAPPAN SERVICE CO OPERATIVE BANK LTD,
P.O. EDAKKAD, KANNUR- 670663
REPRESENTED BY ITS SECRETARY DILEEP KUMAR T
7. ARALAM SERVICE CO OPERATIVE BANK LTD,
P.O ARALAM, KANNUR- 670704
REPRESENTED BY ITS SECRETARY M.N. VALSAN
8. CHALA SERVICE CO-OPERATIVE BANK LTD,
P.O. CHALA, KANNUR- 670621
REPRESENTED BY ITS SECRETARY REETHA K.P.
9. KOYYAM SERVICE CO OPERATIVE BANK LTD,
P.O. KOYYAM, KANNUR- 670142
REPRESENTED BY ITS SECRETARY SUKUMARAN C
10. MORAZHA KALLIASSERY SERVICE CO OPERATIVE BANK LTD, P.O.
ANCHAMPEEDIKA, KANNUR- 670331
REPRESENTED BY ITS SECRETARY T.N. MADHUSOODANAN

11. NARATH SERVICE CO OPERATIVE BANK LTD,
P.O. NARATH, KANNUR- 670601
REPRESENTED BY ITS SECRETARY BHAGYANATHAN P.M.
12. MOKERI SERVICE CO OPERATIVE BANK LTD,
P.O.KOORARA, TELLICHERY, KANNUR- 670694
REPRESENTED BY ITS SECRETARY K. RAMACHANDRAN
13. THOLAMBRA SERVICE CO OPERATIVE BANK LTD,
THOLAMBRA, KANNUR- 670673
REPRESENTED BY ITS SECRETARY DAMODARAN K
14. PINARAYI SERVICE CO OPERATIVE BANK LTD, P.O. PINARAYI,
KANNUR- 670741
REPRESENTED BY ITS SECRETARY A. SREEGANAN
15. CHAVASSERY SERVICE CO OPERATIVE BANK LTD,
P.O. CHAVASSERY, KANNUR- 670702
REPRESENTED BY ITS SECRETARY SATHEESH CHANDRAN K.P.
16. KANHIRODE SERVICE CO OPERATIVE BANK LTD,
P.O. KANHIRODE, KANNUR- 670592
REPRESENTED BY ITS SECRETARY PRADEEPAN K.
17. KOOVERI SERVICE CO OPERATIVE BANK LTD,
P.O. CHAPPARAPADAVU, KANNUR- 670581
REPRESENTED BY ITS SECRETARY K. BHANUPRAKASHAN

18. ELAYAVOOR SERVICE CO OPERATIVE BANK LTD,
P.O.MUNDAYAD, KANNUR- 670594
REPRESENTED BY ITS SECRETARY SURESH BABU P.
19. PAPPINISSERI SERVICE CO OPERATIVE BANK LTD,
P.O. PAPPINISSERI, KANNUR- 670561
REPRESENTED BY ITS SECRETARY SHYALAJA P.U.
20. PAPPINISSERI CO OPERATIVE RURAL BANK LTD,
P.O. KALLIASSERI, KANNUR- 670561
REPRESENTED BY ITS SECRETARY M.V.VENUGOPALAN
21. MADAI CO OPERATIVE RURAL BANK LTD,
P.O. PAYANGADI, KANNUR- 670303
REPRESENTED BY ITS SECRETARY VIMALA P.
22. EZHOME SERVICE CO OPERATIVE BANK LTD,
P.O. EZHOME, KANNUR- 670334
REPRESENTED BY ITS SECRETARY VENU E
23. MATTUL SERVICE CO OPERATIVE BANK LTD,
P.O. MATTUL BORTH, KANNUR- 670325
REPRESENTED BY ITS SECRETARY SAROJAM M

BY ADV. DR. K.P. PRADEEP

RESPONDENT/RESPONDENTS:

1. UNION OF INDIA
REPRESENTED BY ITS SECRETARY
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK
NEW DELHI- 110001
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. THE KERALA STATE CO-OPERATIVE BANK LTD,
PB NO 6515, CO-BANK TOWERS,
PALAYAM, THIRUVANANTHAPURAM- 695 033
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
5. STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM- 695001 REPRESENTED BY ITS
CHIEF EXECUTIVE OFFICER

BY SRI. P. VIJAYAKUMAR, ASG
SRI.CHRISTOPHER ABRAHAM
BY GOVERNMENT PLEADER SRI.K.P.HARISH

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON
12.05.2020, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

GOPINATH.P, J

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WP(C) NO. 9826 OF 2020
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DATED THIS THE 12TH DAY OF MAY, 2020

ORDER

Admit.

2. The Assistant Solicitor General takes notice for the Union of India. The Standing Counsel for the Income Tax Department accepts notice on behalf of the Department. Petitioner to take steps to serve notice on other respondents by speed post/e-mail/whatsapp message and file a memo regarding such service.

3. In view of the order dated 23.03.2020 in WP(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 194 N of the Income Tax Act for three months.

Post this writ petition along with connected matters on 27.05.2020.

**GOPINATH . P . ,
JUDGE**

APPENDIX

PETITIONER'S EXHIBITS:

EXT P1: TRUE COPY OF THE NOTICE NO A&F/2019-20 DATED 13-03-2020 ISSUED BY THE KANNUR OFFICE OF THE 4TH RESPONDENT

EXT P2: TRUE COPY OF THE NOTICE NO A&F/2019-20 DATED 13-03-2020 ISSUED BY THE KANNUR OFFICE OF THE 4TH RESPONDENT

EXT P3: TRUE COPY OF THE NOTICE NO A&F/2019-20 DATED 13-03-2020 ISSUED BY THE KANNUR OFFICE OF THE 4TH RESPONDENT

EXT P4: TRUE COPY OF THE NOTICE NO A&F/2019-20 DATED 13-03-2020 ISSUED BY THE KANNUR OFFICE OF THE 4TH RESPONDENT

EXT P5: TRUE COPY OF THE NOTICE NO A&F/2019-20 DATED 13-03-2020 ISSUED BY THE KANNUR OFFICE OF THE 4TH RESPONDENT

EXT P6: TRUE COPY OF THE NOTICE NO A&F/2019-20 DATED 13-03-2020 ISSUED BY THE KANNUR OFFICE OF THE 4TH RESPONDENT

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