

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR  
&  
THE HONOURABLE MR. JUSTICE SHAJI P. CHALY**

**WEDNESDAY, THE 8<sup>th</sup> DAY OF APRIL, 2020/19<sup>th</sup> CHAITHRA, 1941**

**W.P.(C). TMP-35 OF 2020**

**PETITIONERS:-**

Thiruvananthapuram City Corporation  
Social Welfare Co-operative Society Ltd.No.3126,  
Manacuad P.O.,Thiruvananthapuram.  
Represented by its Secretary

By Adv.Sri. B.S. Swathy Kumar

**RESPONDENTS:-**

1. Union of India,  
Ministry of Finance,  
North Block, New-Delhi-110 001  
Represented by its Secretary.
2. The Principal Chief Commissioner of Income Tax,  
C.R. Building, I.S. Press Road,  
Kochi, Ernakulam District- 682018.
3. The Assistant Commissioner of Income Tax (TDS),  
3<sup>rd</sup> Floor, Aayakar Bhavan, Kowdiar,  
Thiruvananthapuram- 695 003.
4. The Kerala State Co-operative Bank Ltd.,  
(Erstwhile Thiruvananthapuram District Co-operative Bank Ltd.),  
East Fort, Thiruvananthapuram- 695 023  
Represented by its Managing Director.
5. The Branch Manager,  
The Kerala State Co-operative Bank Ltd.,  
Attukkal Branch, Thiruvananthapuram District-695 009.

By Christopher Abraham, SC, Income Tax Department

This Writ Petition having come up for orders on 08/04/2020, the Court on the same day passed the following:-

**A.K. JAYASANKARAN NAMBIAR, J.**  
&  
**SHAJI P. CHALY, J.**

-----  
**WP(C).TMP-35 OF 2020**  
-----

**Dated this the 8<sup>th</sup> day of April, 2020**

**ORDER**

**A.K. Jayasankaran Nambiar, J.**

Admit. The learned Assistant Solicitor General takes notice for the Union of India, the learned Standing Counsel Sri. Christopher Abraham takes notice for the Income Tax Department. Issue notice by speed post to other respondents.

2. In view of the order dated 23.3.2020 in W.P.(C) No.9333/2020 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, until further orders.

Post this writ petition on 27.5.2020.

**A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

**SHAJI P. CHALY**  
**JUDGE**