

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

AND

THE HONOURABLE MR.JUSTICE SHAJI .P.CHALY

MONDAY, THE 6TH DAY OF APRIL, 2020/17TH CHAITHRA, 1942

W.P(C) NO.TMP 18 OF 2020

PETITIONERS

- 1 CHEMBAZHANTHI SERVICE CO-OPERATIVE BANK ,LTD, HEADOFFICE, ANIYOOR, CHEMPAZHANTHY, THIRUVANANTHAPURAM-695 587, REPRESENTED BY ITS SECRETARY MINI P.S.
- 2 KALLIYOOR SERVICE CO-OPERATIVE BANK LTD., HEAD OFFICE, KALLIYOOR P.O., THIRUVANANTHAPURAM-695 042,REPRESENTED BY ITS SECRETARY, MURALEEDHARAN P.
- 3 ULLOOR SERVICE CO-OPERATIVE BANK LTD.,HEAD OFFICE,MEDICAL COLLEGEPO., PONGUMOODU,THIRUVANANTHAPURAM-695 011, REPRESENTED BY ITS SECRETARY GEETHA
- 4 KADINAMKULAM SERVICE CO-OPERATIVE BANK LTD.,HEAD OFFICE, KANIYAPURAMP.O, THIRUVANANTHAPURAM-695 301, REPRESENTED BY ITS SECRETARY, PREETHA MANIKANDAN
- 5 VITHURA SERVICE CO-OPERATIVE BANK LTD., HEAD OFFICE,VITHURA P.O., THIRUVANANTHAPURAM-695 551. REPRESENTED BY ITS SECRETARY SANTHOSH KUMAR

By Adv. DR.K.P. PRDEEP

RESPONDENTS

- 1 UNION OF INDIA REPRESENTED BY ITS SECRETARY,DEPARTMENT OF REVENUE, MINISTRY OF FINANCE GOVERNMENT OF INDIA, NORTH BLOCK NEW DELHI-110 001.
- 2 THE CENTRAL BOARD OF DIRECT TAXES,DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110 001, 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-682 018.
- 4 ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,THIRUVANANTHAPURAM-695003.
- 5 INCOME TAX OFFICER (TDS), THIRUVANANTHAPURAM, 3RDFLOOR, AAYAKAR BHAVAN, KOWDIAR,THIRUVANANTHAPURAM-695 003.

This Writ Petition (Civil) coming up for orders on 06/04/2020 along with W.P.(C) Nos. 19, 20, 21, 22, 23, 24, 25, 26 & 27 of 2020, and upon hearing the arguments of Dr. K.P. Pradeep for the petitioners, learned Assistant Solicitor General for Union of India and learned Standing Counsel, Sri. Christopher Abraham, for Income Tax Department, the court passed the following:-

IN THE HIGH COURT OF KERALA AT ERNAKULAM**PRESENT:-****THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR****AND****THE HONOURABLE MR. JUSTICE SHAJI. P. CHALY****MONDAY, THE 6TH DAY OF APRIL, 2020/17TH CHAITHRA, 1942****W.P(C) TMP - 19 OF 2020****PETITIONERS**

- 1 ARACKAL SERVICE CO-OPERATIVE BANK LTD.,
ARACKAL EDAYAM P.O, KOLLAM-691 532.REPRESENTED BY ITS SECRETARY N C ABHILASH.
- 2 ARAYANKAVU SERVICE CO OPERATIVE BANK LTD,ARAYANKAVU P.O., KOLLAM-309
REPRESENTED BY ITS SECRETARY VIJU KUMARI V.
- 3 MATHRA SERVICE CO-OPERATIVE BANK LTD,MATHRA P.O., KOLLAM-691 333,
REPRESENTED BY ITS SECRETARY SURESH KUMAR G
- 4 PIDAVOOR SERVICE CO-OPERATIVE BANK LTD, PANAMPATTA, KOLLAM-689 695
REPRESENTED BY ITS SECRETARY RAJEEVKUMAR K
- 5 UNDAYAM SERVICE CO-OPERATIVE BANK LTD, KUNDAYAM P.O., KOLLAM-691 333
REPRESENTED BY ITS SECRETARY ANILKUMAR T.
- 6 ANCHAL SERVICE CO OPERATIVE BANK LTD, ANCHAL.P.O,KOLLAM-691 306,
REPRESENTED BY ITS SECRETARY VIJESHMOHAN.
- 7 URUKUNNU SERVICE CO OPERATIVE BANK LTD,PATHANAPURAM, URUKUNNU P.O., KOLLAM-691 307,
REPRESENTED BY ITS SECRETARY SHIRLY M D.
- 8 ELAMPAL SERVICE CO-OPERATIVE BANK LTD, ELAMPAL P.O.,KOLLAM-691 322,
REPRESENTED BY ITS SECRETARY MANI P.
- 9 PATHANAPURAM SERVICE CO OPERATIVE BANK LTD, PATHANAPURAM P.O, KOLLAM-689 695.
REPRESENTED BY ITS SECRETARY ABDUL SALAM
10. PATTAZHI VADAKKEKKARA SERVICE CO OPERATIVE BANK LTD, PATTAZHI P.O., KOLLAM-691 522,
REPRESENTED BY ITS SECRETARY SHEELA DEVI.
- 10 CHANNAPETA SERVICE CO OPERATIVE BANK LTD,
CHANNAPETTA P.O., KOLLAM-691 311 REPRESENTED BY ITS SECRETARY SAR AMMA PHILIP

- 11 YEROOR SERVICE CO-OPERATIVE BANK LTD, YEROOR P.O,
KOLLAM-691 312 REPRESENTED BY ITS SECRETARY SREELATHA K V.
- 12 PUNALUR SERVICE CO-OPERATIVE BANK LIMITED, PUNALLOOR P.O, KOLLAM-691 305,
REPRESENTED BY ITS SECRETARY A. R. NAUSHAD.
- 13 KULATHUPUZHA SERVICE CO-OPERATIVE BANK LTD.,KULATHUPUZHA P.O, KOLLAM-691 313,
REPRESENTED BY ITS SECRETARY JAYAKUMAR P.,
- 14 PATTAZHI SERVICE CO OPERATIVE BANK LTD, PATTAZHI P.O,KOLLAM-691 522
REPRESENTED BY ITS SECRETARY VIJAYASREE S.
- 15 PUNNALA SERVICE CO-OPERATIVE BANK LTD, PUNNALA P.O,KOLLAM-689 696,
REPRESENTED BY ITS SECRETARY, PUSHPALETHA O
- 16 AVANEESWARAM SERVICE CO-OPERATIVE BANK LTD,AVANEESWARAM P.O,, KOLLAM-691508,
REPRESENTED BY ITS SECRETARY VIJAYAKUMAR K.S.
- 17 PIRAVANTHOOR SERVICE CO OPERATIVE BANK LTD.,PIRAVANTHOORPO,, KOLLAM-689 696
REPRESENTED BY ITS SECRETARY SABY P.S.
- 18 THALAVOOR SERVICE CO OPERATIVE BANK LTD, THALAVOOR P.O, KOLLAM-691 508,
REPRESENTED BY ITS SECRETARY SANDHYA B.I

By Adv. Dr. K. P. PRADEEP

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110 001.
- 2 THE CENTRAL BOARD OF DIRECT TAXES, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110 001,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-682 018.
- 4 ADDITIONAL COMMISSIONER OF INCOME TAX,TDS RANGE, 3RDFLOOR, AATAKAR BHAVAN,
KAWADIAR,THIRUVANANTHAPURAM-695 003.
- 5 THE KERALA STATE CO-OPERATIVE BANK LTD ,P. B NO 6515, CO-BANK TOWERS, PALAYAM,
THIRUVANANTHAPURAM-695 033,REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
- 6 STATE OF KERALA REPRESENTED BY ITS SECRETARY ,(CO-OPERATION),
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM-695001

This Writ Petition (Civil) coming up for orders on 06/04/2020 along with W.P.(C) Nos. 18, 20, 21, 22, 23, 24, 25, 26 & 27 of 2020, and upon hearing the arguments of Dr. K.P. Pradeep for the petitioners, learned Assistant Solicitor General for Union of India and learned Standing Counsel, Sri. Christopher Abraham, for Income Tax Department, the court passed the following:-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

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AND

THE HONOURABLE MR.JUSTICE SHAJI. P. CHALY

MONDAY, THE 6rd DAY OF APRIL, 2020/17TH CHAITHRA, 1942

W.P(C) TMP - 20 OF 2020

PETITIONERS:

- 1 MYNAGAPPALLY SERVICE CO-OPERATIVE BANK LTD, MYNAGAPPALLY P.O.,KOLLAM-690 519, REPRESENTED BY ITS SECRETARY B.VIJAYAMMA.
- 2 SASTHAMCOTTA SERVICE CO-OPERATIVE BANK LTD, PORUVAZHY P.O.,KOLLAM-690 520, REPRESENTED BY ITS SECRETARY RAJAMONY B.
- 3 SOORANADU FARMERS SERVICE CO-OPERATIVE BANK LTD., SOORANADU P.O., KOLLAM-690 522, REPRESENTED BY ITS MANAGING DIRECTOR V.REMANI.
- 4 AMBALATHUMBHAGOM SERVICE CO-OPERATIVE BANK LTD, AMBALATHUMBHAGOM.P.O., KOLLAM-690 520, REPRESENTED BY ITS SECRETARYS G. MANJUSHA
- 5 PORUVAZHY SERVICE CO-OPERATIVE BANK LTD., CHATHAKULAM.P.O., KOLLAM-690 520, REPRESENTED BY ITS SECRETARY LIZ AJEESH.
- 6 IVERKALA SERVICE CO- OPERATIVE BANK LTD-193, IVERKALA P.O,, KOLLAM-691 507 REPRESENTED BY ITS SECRETARY, S. USHAKUMARY
- 7 IVERKALA SERVICE CO-OPERATIVE BANK LTD NO 2006, IVERKALA EAST P.O,, KOLLAM-691 507, REPRESENTED BY ITS SECRETARY MEERA P
- 8 SOORANADU GRAMODHARANA SERVICE CO-OPERATIVE, BANK LTD, SOORANADU NORTH, ANAYADIP.O., KOLLAM-691 561, REPRESENTED BY ITS SECRETARY DIVYA D.L.
- 9 KARIMTHOTTUVA SERVICE CO-OPERATIVE BANK LTD, KARIMTHOTTUVA P.O, KOLLAM-690 540, REPRESENTED BY ITS SECRETARY AMBIKADEVI E.
- 10 WEST KALLADA SERVICE CO-OPERATIVE BANK LTD, WEST KALLADAP.O.,, KOLLAM-691 500, REPRESENTED BY ITS SECRETARY P.S. LEENA.
- 11 PATHARAM SERVICE CO-OPERATIVE BANK LTD, PATHRAM P.O., KOLLAM-690 522, REPRESENTED BY ITS SECRETARY PREMKUMAR B.
- 12 CLAPPANA SERVICE CO-OPERATIVE BANK LTD, CLAPPANA P.O,, KOLLAM-690 525 REPRESENTED BY ITS SECRETARYSHANDIMOL A.
- 13 KARUNAGAPPALLY SERVICE CO- OPERATIVE BANK LTD, KARUNAGAPPALLY P.O., KOLLAM-689 518, REPRESENTEDBY ITS SECRETARY SUTHAN T.
- 14 PANMANA SERVICE CO-OPERATIVE BANK LTD ,KARUNAGAPALLY.P.O,, KOLLAM-690 518, REPRESENTED BY ITS SECRETARY EMILY DANIEL.
- 15 THODIYOOR SERVICE CO-OPERATIVE BANK LTD., THODIYOOR P.O., KOLLAM-690523 REPRESENTED BY ITS SECRETARY SREERENGAN S.

- 16 K S M D B COLLEGE STAFF CO-OPERATIVE BANK LTD., SASTHAMCOTTA P.O., KOLLAM-690 521
REPRESENTED BY ITS SECRETARY LATHAKUMAR O.
- 17 THURUTHIKKARA SERVICE CO- OPERATIVE BANK LTD, KUNNATHOOR EAST P.O., KOLLAM-690 540,
REPRESENTED BY ITS SECRETARY BEENA VISWAM S.
- 18 OACHIRA SERVICE CO-OPERATIVE BANK LTD, OACHIRAP.O., KOLLAM-690 526
REPRESENTED BY ITS SECRETARY MEERADEVI V.A

By Adv.Sri.Dr.K.P.PRADEEP

RESPONDENTS

- 1 UNION OF INDIA, REPRESENTED BY ITS SECRETARY,DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE,GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110 001.
- 2 THE CENTRAL BOARD OF DIRECT TAXES, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCKNEW DELHI-110 001,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-682 018.
- 4 ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE, 3RDFLOOR, AATAKAR BHAVAN,
KAWADIAR,THIRUVANANTHAPURAM-695 003.
- 5 THE KERALA STATE CO-OPERATIVE BANK LTD, PB NO 6515, CO-BANK TOWERS, PALAYAM,
THIRUVANANTHAPURAM-695 033.REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
- 6 STATE OF KERALA REPRESENTED BY ITS SECRETARY, (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM-695001.

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PRESENT:-

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AND

THE HONOURABLE MR.JUSTICE SHAJI. P. CHALY

MONDAY, THE 6rd DAY OF APRIL, 2020/17TH CHAITHRA, 1942

W.P(C) TMP - 21 OF 2020

PETITIONERS:

- 1 PANAYAM PANCHAYATH ATHSERVICE CO- OPERATIVE BANK LTD, CHITTAYAM, INCHAVILA P.O., KOLLAM-691 601, REPRESENTED BY ITS SECRETARY SUBHASH.
- 2 ADICHANALLOOR FARMER'S SERVICE CO-OPERATIVE BANK LTD, ADICHANALLOOR P.O., KOLLAM-691 573, REPRESENTED BY ITS MANAGING DIRECTOR SHAJI KUMAR G
- 3 CHIRAKKARA SERVICE CO-OPERATIVE BANK LTD, CHIRAKKARA P.O., KOLLAM-691 578, REPRESENTED BY ITS SECRETARY ASHOKKUMAR S.
- 4 PERAYAM SERVICE CO- OPERATIVE BANK LTD, MULAVANA.P.O. KOLLAM-691 503, REPRESENTED BY ITS SECRETARY SOMASUNDARANPILLAI.
- 5 NADAKKAL SERVICE CO-OPERATIVE BANK LTD, KALLUVATHUKKAL.P.O., KOLLAM-691 578, REPRESENTED BY ITS SECRETARY J RAJI.
- 6 ELAMKULAM SERVICE CO-OPERATIVE BANK LTD ,KALLUVATHUKKAL P.O., KOLLAM-691 578, REPRESENTED BY ITS SECRETARY BAIJU R.
- 7 NEDUNGOLAM SERVICE CO-OPERATIVE BANK LTD, NEDUNGOLAMP.O., KOLLAM-691 334, REPRESENTED BY ITS SECRETARY, JOYCHEN K.
- 8 CHATHANNOOR REGIONALSERVICE CO-OPERATIVE BANK LTD, CHATHANNOOR P.O., KOLLAM-691 572, REPRESENTED BY ITS SECRETARY G.S. SURESH.
- 9 Umayanalloor SERVICE CO OPERATIVE BANK LTD, Umayanalloor P.O., KOLLAM-691 589, REPRESENTED BY ITS SECRETARY SATHYKUMARY K.K..
- 10 PARAVUR REGIONAL CO-OPERATIVE BANK LTD, PARAVUR P.O., KOLLAM-691 301, REPRESENTED BY ITS SECRETARY PRASAD C.
- 11 PAVITHRESWARAM SERVICE CO-OPERATIVE BANK LTD, PAVITHRESWARAM P.O., KOLLAM-691 507. REPRESENTED BY ITS SECRETARY AMBILI A.
- 12 KALLAKODU SERVICE CO-OPERATIVE BANK LTD, KALLAKODE P.O,KOLLAM-691 302 REPRESENTED BY ITS SECRETARY USHA KUMAR G.
- 13 PERUMPUZHA SERVICE CO-OPERATIVE BANK LTD, PERUMPUZHAP.O., KUNDARA, KOLLAM-691 504, REPRESENTED BY ITS SECRETARY SOUMYA P.S.
- 14 POOTHAKULAM SERVICE CO OPERATIVE BANK LTD, POOTHAKULAM.P.O., KOLLAM-691 302. REPRESENTED BY ITS SECRETARY K ANITHA
- 15 VELLIMON SERVICE CO OPERATIVE BANK LTD,VELLIMON P.O., KOLLAM-691 511 REPRESENTED BY ITS SECRETARY S SINDHU.
- 16 PERINAD SERVICE CO-OPERATIVE BANK LTD,CHEMMAKAD P.O., KOLLAM-691 601. REPRESENTED BY ITS SECRETARY S. SUMA.

- 17 PERINAD S K P VILASAM SERVICE CO OPERATIVE BANK,LTD, PERINAD P.O,, KOLLAM-691 601
REPRESENTED BY ITS SECRETARY JASMINE S.
- 18 NEDUMPANA SERVICE CO OPERATIVE BANK LTD,NEDUMAPANA P.O,, KOLLAM-691 576
REPRESENTED BY ITS SECRETARY AJITHKUMAR
- 19 EAST KALLADA (SOUTH) SERVICE CO-OPERATIVE BANKLTD, EAST KALLADA P.O,, KOLLAM-691502
REPRESENTED BY ITS SECRETARY SREEKUMARI L.
- 20 EAST KALLADA SERVICE CO-OPERATIVE BANK LTD, EAST KALLADA P.O,, KOLLAM-691 502
REPRESENTED BY ITSSECRETARY BABY JAYA K.R
By Adv. Dr. K. P. PRADEEP

Vs

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE,GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110 001.
- 2 THE CENTRAL BOARD OF DIRECT TAXES, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110 001, 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-682 018.
- 4 ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE, 3RDFLOOR, AATAKAR BHAVAN,
KAWADIAR, THIRUVANANTHAPURAM-695 003.
- 5 THE KERALA STATE CO-OPERATIVE BANK LTD, PB NO 6515,CO-BANK TOWERS,PALAYAM,
THIRUVANANTHAPURAM-695 033,REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
- 6 STATE OF KERALA REPRESENTED BY ITS SECRETARY,
(CO-OPERATION) GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM-695 001.

`This Writ Petition (Civil) coming up for orders on 06/04/2020 along with W.P.(C) Nos. 18, 19, 20, 22, 23, 24, 25, 26 & 27 of 2020, and upon hearing the arguments of Dr. K.P. Pradeep for the petitioners, learned Assistant Solicitor General for Union of India and learned Standing Counsel, Sri. Christopher Abraham, for Income Tax Department, the court passed the following:-

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

AND

THE HONOURABLE MR. JUSTICE SHAJI. P. CHALY

MONDAY, THE 6rd DAY OF APRIL, 2020/17TH CHAITHRA, 1942

W.P(C) TMP - 22 OF 2020

PETITIONERS

- 1 ULLIYERI SERVICE CO OPERATIVE BANK LTD,
ULLIYERI P.O., KOZHIKODE-673620, REPRESENTED BY ITS SECRETARY MONCY VARGHESE.
- 2 MEPPAYYUR CO OPERATIVE TOWN BANK LTD, MEPPAYYUR P.O.,
KOZHIKODE-673 524, REPRESENTED BY ITS SECRETARY K.G.BIJUKUMAR.
- 3 KOTTUR SERVICE CO OPERATIVE BANK LTD, AVIDANALLUR P.O.,
KOZHIKODE-673 614, REPRESENTED BY ITS SECRETARY JAYARAJAN P.
- 4 CHEMANCHERI SERVICE CO OPERATIVE BANK LTD,CHEMANCHERY P.O.,KOZHIKODE-673 304,
REPRESENTED BY ITS SECRETARY, DHANANJAYANNARAYANAN.
- 5 MELUR SERVICE CO-OPERATIVE BANK LTD ,P.O.,CHELIYA, KOYILANY, KOZHIKODE-673 306,
REPRESENTED BY ITS SECRETARY BINESH K.V.
- 6 CHAKKITTAPARA SERVICE CO OPERATIVE BANK LTD, P.O. CHAKKITTAPARA, KOZHIKODE-673 526,
REPRESENTED BY ITS SECRETARY GANGADHARAN V.
7. QUILANDY SERVICE CO OPERATIVE BANK LTD, P.O QUILANDY, KOZHIKODE-673 305
REPRESENTED BY ITS SECRETARY K.A.AJAYAKUMAR.
8. KOOTHALI SERVICE CO-OPERATIVE BANK LTD, P.O.KOOTHALI,PERAMBRA, KOZHIKODE-673 525,
REPRESENTED BY ITS SECRETARY SRELATHA P.P.
- 9 KEEZHARIYOOR SERVICE CO OPERATIVE BANK LTD, P.O. KOYILANDY, KOZHIKODE-673 307
REPRESENTED BY ITS SECRETARY ASHOKAN P.M.
- 10 ATHOLI SERVICE CO-OPERATIVE BANK LTD P.O.ATHOLI,
KOZHIKODE-673 315, REPRESENTED BY ITS SECRETARY SREEJESH T P.
- 11 BALUSSERY REGIONALCO-OPERATIVE BANK LTD, P.O.BALUSSERY P.O., KOZHIKODE-673 612,
REPRESENTED BY ITS SECRETARY M.M. SANTHOSHKUMAR
- 12 ARIKKULAM SERVICE CO OPERATIVE BANK LTD, P.O.ARIKKULAM, KOYILANDY, KOZHIKODE-673 620.
REPRESENTED BY ITS SECRETARYCHANDRASEKHARAN C.M.
- 13 KALLANODE SERVICE CO-OPERATIVE BANK LIMITED, KANNANODE P.O., KOZHIKODE-673 527,
REPRESENTED BY ITS SECRETARY TWINKLE K CHANDY.
- 14 KAYANNA SERVICE CO OPERATIVE BANK LTD, P.O.,KAYANNA BAZAR, KOZHIKODE-673 525,
REPRESENTED BY ITS SECRETARY P. PRAKASAN.
- 15 THIKKODI SERVICE CO-OPERATIVE BANK LTD ,P.O.THIKKODI, KOZHIKODE-673 529,
REPRESENTED BY ITS SECRETARY SINDHU C.K.
- 16 MEPPAYYUR SERVICE CO-OPERATIVE BANK LTD, P.O.MEPPAYYUR, KOZHIKODE-673 524,
REPRESENTED BY ITS SECRETARY JINSHA P.

- 17 PAYYOLI SERVICE CO-OPERATIVE BANK LTD, P.O.PAYYOLI,
KOZHIKODE-673 521, REPRESENTED BY ITS SECRETARY JAYADEVAN M.P.
18. IRINGAL SERVICE CO-OPERATIVE BANK LTD ,P.O.IRINGAL, KOZHIKODE-673 521,
REPRESENTED BY ITS SECRETARY USHAK.P.
- 19 MOODADI SERVICE CO-OPERATIVE BANK LTD, P.O.MOODADI, KOZHIKODE-673 614,
REPRESENTED BY ITS SECRETARY BINESH K.P.
- 20 CHANGAROTH PANCHAYATH SERVICE CO OPERATIVE BANK LTD, P.O.PALERI TOWN, KOZHIKODE-673 508,
REPRESENTED BY ITS SECRETARY SOBHA V.M.
- 21 NADUVANNUR REGIONAL CO-OPERATIVE BANK LTD, P.O.NADUVANNUR P.O., KOZHIKODE-673 614,
REPRESENTED BY ITS SECRETARY K. SURESH BABU.
- 22 THURAYUR SERVICE CO OPERATIVE BANK LTD, P.O.PAYYOLI ANGADI,
KOZHIKODE-673 523, REPRESENTED BY ITS SECRETARY ASHRAF A.K.
- 23 CHERUVANNUR SERVICE CO-OPERATIVE BANK LTD, P.O.CHERUVANNUR, KOZHIKODE-673 524,
REPRESENTED BY ITS SECRETARY K. BABU.
- 24 PERAMBRA REGIONAL CO-OPERATIVE BANK LTD, P.O.PRAMBRA, KOZHIKODE-673 526,
REPRESENTED BY ITS SECRETARY,SUDHEESH KUMAR K.N.
- 25 KARAYAD SERVICE CO-OPERATIVE BANK LTD, P.O.KARAYAD,KOZHIKODE-673 524,
REPRESENTED BY ITS SECRETARY,VINURAJ K.G.
- 26 KALPATHUR SERVICE CO-OPERATIVE BANK LTD, P.O.KALPATHUR,KOYILANDY, KOZHIKODE-673524,
REPRESENTED BY ITS SECRETARY JANARDHANAN S.P.
- 27 ERAMALA SERVICE CO-OPERATIVE BANK LTD, F 1044, MAIN ROAD, ORKKATTERI, KOZHIKODE-673 542,
REPRESENTED BY ITS SECRETARY VIONDAN T.K.

By Adv. DR.K.P. PRADEEP

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK NEW DELHI-11 001.
- 2 THE CENTRAL BOARD OF DIRECT TAXES, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK NEW DELHI-110 001, REPRESENTED BY ITS CHAIRMAN
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GOVERNMENT OF INDIA, CENTRAL REVENUE BUILDINGS, I S PRESS ROAD,KOCHI-682 018.
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KAWADIAR,THIRUVANANTHAPURAM-695 003.
- 5 THE KERALA STATE CO-OPERATIVE BANK LTD, PB NO 6515, CO-BANK TOWERS, PALAYAM,
THIRUVANANTHAPURAM-695 033,REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
6. STATE OF KERALA REPRESENTED BY ITS SECRETARY(CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM-695 001.

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

AND

THE HONOURABLE MR.JUSTICE SHAJI .P.CHALY

MONDAY, THE 6th DAY OF APRIL, 2020/17TH CHAITHRA, 1942

W.P(C) TMP -23 OF 2020

PETITIONERS

- 1 VAYANAKOM SERVICE CO OPERATIVE BANK LTD,VAYANAKOM, NJAKKANAL.P.O., KOLLAM-690 525
REPRESENTED BY ITS SECRETARY ANITHA JAYAPRASAD.
- 2 KULASEKHARAPURAM SERVICE CO OPERATIVE BANK LTD
NO 995, KATTILKADAVU P.O., KOLLAM-690 542, REPRESENTED BY ITS SECRETARY NISHA C.
- 3 KULASEKHARAPURAM SERVICE CO OPERATIVE BANK LTD. Q218,
CLAPPANA P.O., KOLLAM-690 525, REPRESENTED BY ITS SECRETARY LEELAMANI A.
- 4 PUTHIYAKAVU SERVICE CO-OPERATIVE BANK LTD,
K.S.PURAM.P.O., KARUNAGAPALLY, KOLLAM-690 544, REPRESENTED BY ITS SECRETARY SAFEENA Y.
- 5 THEKKUMHAGOM SERVICE CO OPERATIVE BANK LTD,
CHAVARA SOUTH.P.O., KOLLAM-691 584, REPRESENTED BY ITS SECRETARY K.G. SETHUNATH.
6. PATTATHANAM SERVICE CO-OPERATIVE BANK LTD, MUKUNDAPURAM P.O., CHAVARA, KOLLAM-691 585,
REPRESENTED BY ITS SECRETARY D. SHAJI.
- 7 CHAVARA SERVICE CO OPERATIVE BANK LTD., CHAVARA.P.O.,
KOLLAM-691 583, REPRESENTED BY ITS SECRETARY GEETHA O.
- 8 NEEDAKARA SERVICE CO-OPERATIVE BANK LTD,
PUTHENTHURA P.O., KOLLAM-691 582, REPRESENTED BY ITS SECRETARY LEENA S.
- 9 PAZHANGALAM SERVICE CO-OPERATIVE BANK LTD, NALLILA P.O.,
KOLLAM-691 515, REPRESENTED BY ITS SECRETARY PADMA V SINGH.
- 10 KUNDARA PANCHAYATH SERVICE CO-OPERATIVE BANK LTD.,
KUNDARA P.O., KOLLAM-691 501, REPRESENTED BY ITS SECRETARY SHYNI M G.
- 11 PARAVUR SERVICE CO-OPERATIVE BANK LTD, PARAVUR P.O.,
KOLLAM-691 301, REPRESENTED BY ITS SECRETARY GANI S.

- 12 KOTTAMKARA SERVICE CO-OPERATIVE BANK LTD, KOTTAMKARA P.O.,
KOLLAM-691 014, REPRESENTED BY ITS SECRETARY DILLEPKUMAR S.
- 13 KUMBALAM SERVICE CO-OPDERATIVE BANK LIMITED, KUMBALAM P.O., MULAVANA, KOLLAM-691 503,
REPRESENTED BY ITS SECRETARY B. BINDU
- 14 THEVALAKARA FARMER'S SERVICE CO- OPERATIVE BANK LTD, THEVALAKKARA. P.O,, KOLLAM-690 584,
REPRESENTED BY ITS MANAGING DIRECTOR S RADHAMANI.
- 15 THRIKKOVIL VATTOM PANCHAYATH SERVICE CO-OPERATIVE BANK LTD, MUKATHALAPO, KOLLAM-691 577,
REPRESENTED BY ITS SECRETARY BEENA RANI B. I
- 16 NEDUVATHOOR PANCHAYATH CO-OPERATIVE BANK LTD, NEELEESWARAM P.O.,
KOTTARAKARA,KOLLAM-691 505,REPRESENTED BY ITS SECRETARY ASOKKUMAR K.

By Adv.DR.K.P.PRADEEP

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY ITS SECRETARY, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110 001.
- 2 THE CENTRAL BOARD OF DIRECT TAXES, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110 001, 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-682 018.
- 4 ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE, 3RDFLOOR, AATAKAR BHAVAN,
KAWADIAR,THIRUVANANTHAPURAM-695 003.
- 5 THE KERALA STATE CO-OPERATIVE BANK LTD, PB NO 6515, CO-BANK TOWERS,PALAYAM,
THIRUVANANTHAPURAM-695 033,REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
6. STATE OF KERALA REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM-695 001.

This Writ Petition (Civil) coming up for orders on 06/04/2020 along with W.P.(C) Nos. 18, 19, 20, 21, 22, 24, 25, 26 & 27 of 2020, and upon hearing the arguments of Dr. K.P. Pradeep for the petitioners, learned Assistant Solicitor General for Union of India and learned Standing Counsel, Sri. Christopher Abraham, for Income Tax Department, the court passed the following

IN THE HIGH COURT OF KERALA AT ERNAKULAM**PRESENT:-****THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR****AND****THE HONOURABLE MR.JUSTICE SHAJI .P.CHALY****MONDAY, THE 6th DAY OF APRIL, 2020/17TH CHAITHRA, 1942****W.P(C). TMP- 24 OF 2020****PETITIONERS:**

- 1 VELINALLOOR SERVICE CO OPERATIVE BANK LTD.,
KARINGANNOOR P.O, KOLLAM-691 516, REPRESENTED BY ITS SECRETARY P.K.RAMACHANDRAN.
- 2 KAREEPRA PANCHAYATH SERVICE CO-
OPERATIVE BANK LTD, KUZHIMATHIKADU P.O.,
KOLLAM-691 509, REPRESENTED BY ITS SECRETARY ANUPAMA K.R.
- 3 THUDAYANNOOR SERVICE CO-OPERATIVE BANK LTD.,
THUDAYANNOOR P.O., KOLLAM-691 536,
REPRESENTED BY ITS SECRETARY ANITHA S NAIR.
- 4 KOTTARAKKARA MUNICIPAL SERVICE
CO-OPERATIVE BANK LTD., THRIKKANNAMANGAL, KOTTARAKKARA,
KOLLAM-691 506, REPRESENTED BY ITS SECRETARY RAJENS DRAN S.
- 5 POOYAPPALLY SERVICE CO-OPERATIVE BANK LTD,
MEEYANNOOR P.O., KOLLAM-691 537, REPRESENTED BY ITS SECRETARY ANILKUMAR J.
- 6 VETTIKAVALA SERVICE CO OPERATIVE BANK LTD,
VETTIKAVALA P.O., KOLLAM-691 538, REPRESENTED BY ITS SECRETARY PRAKASHLEKSHMANAN.
- 7 POOVATHOOR EAST SERVICE CO OPERATIVE BANK LTD,
KALYAPURAMP.O., KOLLAM-691 560, REPRESENTED BY ITS SECRETARY, SINDHU R.
- 8 VENDOR SERVICE CO-OPERATIVE BANK LTD, VENDOR
P.O., KOLLAM-691 507, REPRESENTED BY ITS SECRETARY MINIMOL K.
- 9 EZHUKONE SERVICE CO OPERATIVE BANK LTD, EZHUKONE P.O.,
KOLLAM-691 516, REPRESENTED BY ITS SECRETARY, BABY SAROJAM.
- 10 KADAKKAL SERVICE CO OPERATIVE BANK LTD, KADAKKAL P.O.,
KOLLAM-691 536, REPRESENTED BY ITS SECRETARY P ASHOKAN.
- 11 KULAKADA SERVICE CO- OPERATIVE BANK,
LTD-4299, THAZHATHUKULAKKADA P.O., KOLLAM-691 507, REPRESENTED BY ITS SECRETARY G JYOTHI.
- 12 VELIYAM REGIONAL SERVICE CO OPERATIVE BANK LTD,
ODANAVATTOM P.O., KOLLAM-691 512, REPRESENTED BY ITS SECRETARY
- 13 CHITHARA SERVICE CO OPERATIVE BANK LTD,
CHITHARA P.O, KOLLAM-691 559, REPRESENTED BY ITS SECRETARY SUBHA C.
- 14 NILAMEL SERVICE CO OPERATIVE BANK LTD, NILAMEL P.O.,
KOLLAM-691 535, REPRESENTED BY ITS SECRETARY JALEEL A A.

- 15 UMMANNOOR SERVICE CO OPERATIVE BANK LTD,
UMMANNOOR P.O., KOLLAM-691 532, REPRESENTED BY ITS SECRETARY RAJASEKHARAN PILLAI.
- 16 CHADAYAMANGALAM SERVICE CO OPERATIVE BANK LTD, CHADAYAMANGALAM P.O., KOLLAM-691 534,
REPRESENTED BY ITS SECRETARY SUNLKUMAR K.
- 17 MELILA SERVICE CO-OPERATIVE BANK LTD, CHENGAMANADU P.O., KOLLAM-691 506,
REPRESENTED BY ITS SECRETARY THOMAS KUTTY
- 18 CHAKKUVARAKKAL SERVICE CO OPERATIVE BANK LTD, CHAKKUVARAKKAL P.O., KOLLAM-691 508,
REPRESENTED BY ITS SECRETARY SAMBASIVAN R.
- 19 ELAMADU SERVICE CO-OPERATIVE BANK LTD, ELAMADU P.O, AYOOR, KOLLAM-691 508,
REPRESENTED BY ITS SECRETARY A JALAJAVIKRAMAN PILLAI.

By Adv. DR.K.P.PRADEEP

RESPONDENTS:

- 1 UNION OF INDIA, REPRESENTED BY ITS SECRETARY
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK NEW DELHI-110 001.
- 2 THE CENTRAL BOARD OF DIRECT TAXES, DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI-110 001,
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-682 018.
- 4 ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE,
3RD FLOOR, AATAKAR BHAVAN, KAWADIAR
THIRUVANANTHAPURAM-695 003.
- 5 THE KERALA STATE CO-OPERATIVE BANK LTD, PB NO 6515,
CO-BANK TOWERS, PALAYAM,
THIRUVANANTHAPURAM-695 033,
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER.
- 6 STATE OF KERALA, REPRESENTED BY ITS SECRETARY
(CO-OPERATION) GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM-695 001.

This Writ Petition (Civil) coming up for orders on 06/04/2020 along with W.P.(C) Nos. 18, 19, 20, 21, 22, 23, 25, 26 & 27 of 2020, and upon hearing the arguments of Dr. K.P. Pradeep for the petitioners, learned Assistant Solicitor General for Union of India and learned Standing Counsel, Sri. Christopher Abraham, for Income Tax Department, the court passed the following

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

AND

THE HONOURABLE MR.JUSTICE SHAJI .P.CHALY

MONDAY, THE 6th DAY OF APRIL, 2020/17TH CHAITHRA, 1942

W.P(C) .TMP - 25 OF 2020

PETITIONER

Nemom Service Co-operative Bank Ltd. No. 3150,Nemom.P.O.,
Thiruvananthapuram Represented by its Secretary.

By Adv. Sri. B. S. SWATHI 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-682 018.
- 3 The Assistant Commissioner of Income Tax (TDS), 3rdFloor,
AayakarBhavan, 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.,
Pravachambalam Branch,Thiruvananthapuram District-695 020.

This Writ Petition (Civil) coming up for orders on 06/04/2020 along with W.P.(C) Nos. 18, 19, 20, 21, 22, 23, 24, 26 & 27 of 2020, and upon hearing the arguments of Sri. B.S. Swathi Kumar for the petitioner, learned Assistant Solicitor General for Union of India and learned Standing Counsel, Sri. Christopher Abraham, for Income Tax Department, the court passed the following:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

AND

THE HONOURABLE MR.JUSTICE SHAJI. P. CHALY

MONDAY, THE 6TH DAY OF APRIL, 2020/17TH CHAITHRA, 1942

W.P(C) NO.TMP - 26 OF 2020

PETITIONERS:

- 1 Thodupuzha Taluk Co-operative Employee's Co-operative Society Ltd.
No. I-112, Thodupuzha.P.O., Idukki Represented by its Secretary.
- 2 The Idukki District Posts, Telecom/BSNLEmployees Co-operative Society
Ltd.No. I-131, Thodupuzha.P.O., Idukki.Represented by its Secretary.
- 3 The Government Servant's Co-operative Society Ltd.No. 242, Thodupuzha.P.O.,Idukki,
Represented by its Secretary.
- 4 Thodupuzha Taluk Private School Teachers Co-operative Society Ltd.
No. I.145, Thodupuzha.P.O., Idukki, Represented by its Secretary.
- 5 Idukki District Ex-servicemen Co-operative Society Ltd. No.I-548, Thodupuzha.P.O, Idukki,
Represented by its Secretary.
- 6 The Moolamattom Electricity Board Employees Co-operative Society Ltd.No. I.121,
Moolamattom.P.O., Idukki Represented by its Secretary.
- 7 Idukki District Police Co-operative Society Ltd.No. I-490, Thodupuzha.P.O., Idukki,
Represented by its Secretary.

By Adv. Sri. B. S. SWATHI 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-682 018.
- 3 The Assistant Commissioner of Income Tax (TDS),
3rd Floor, AayakarBhavan, Kowdiar,Thiruvananthapuram-695 003.
- 4 The Kerala State Co-operative Bank Ltd.,
(Erstwhile Idukki 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.,
Thodupuzha Main Branch, Idukki District-685 584
- 6 Thodupuzha Urban Co-operative Bank Ltd.No. 394, Main Branch, Thodupuzha 685 584
Represented by its General Manager.
- 7 State Bank of India, Thodupuzha Town Temple Branch, Thodupuzha, Idukki, 685 584,
Represented by its Branch Manager.
- 8 The Branch Manager, The Kerala State Co-operative Bank Ltd., Thodupuzha
Town Branch, Idukki District-685 584.
- 9 The Branch Manager, The Kerala State Co-operative Bank Ltd., Kanjar Branch, Idukki District-685 590.
- 10 State Bank of India, Moolamattom Branch, Thodupuzha, Idukki, 685 589
Represented by its Branch Manager.
- 11 The Branch Manager, The Kerala State Co-operative Bank Ltd. Adimali Branch, Idukki District-685 561.
- 12 The Branch Manager, The Kerala State Co-operative Bank Ltd., Idukki Branch, Idukki District-685 591.

This Writ Petition (Civil) coming up for orders on 06/04/2020 along with W.P.(C) Nos. 18, 19, 20, 21, 22, 23, 24, 25 & 27 of 2020, and upon hearing the arguments of Sri. B.S. Swathi Kumar for the petitioners, learned Assistant Solicitor General for Union of India and learned Standing Counsel, Sri. Christopher Abraham, for Income Tax Department, the court passed the following

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

AND

THE HONOURABLE MR.JUSTICE SHAJI .P.CHALY

MONDAY, THE 6TH DAY OF APRIL, 2020/17TH CHAITHRA, 1942

W.P(C) TMP- 27 OF 2020

PETITIONERS:

- 1 MANGAD SERVICE CO OPERATIVE BANK LTD, MANGAD P.O,
KOLLAM-691 015 REPRESENTED BY ITS SECRETARY D. SREELEKHA.
- 2 MAYANAD SERVICE CO OPERATIVE BANK LTD, KOOTTIKADA P.O., MAYANAD, KOLLAM-691 020,
REPRESENTED BY ITS SECRETARY S. RADHAKRISHNAN.
- 3 MURUNTHAL SERVICE CO OPERATIVE BANK LTD, ANCHALAMOOD, PERINADP.O., KOLLAM-691 601,
REPRESENTED BY ITS SECRETARY SREEJITH P.A.
- 4 PADINJARE KOLLAMSERVICE CO OPERATIVE BANK LTD, KAVANAD, KOLLAM-691 003, REPRESENTED BY
ITS SECRETARY TOZY P.
- 5 PUNNATHALA SERVICE CO OPERATIVE BANK LTD, PUNNATHALA P.O., KOLLAM-691 012, REPRESENTED
BY ITS SECRETARY VASANTHA T.
- 6 VADAKKEVILA SERVICE CO OPERATIVE BANK LTD, THATTAMALAP.O,, KOLLAM-691 020, REPRESENTED BY
ITS SECRETARY LEENA S.
- 7 KILI KOLLOOR SERVICE CO OPERATIVE BANK LTD, KILIKOLLOOR P.O,, KOLLAM-691 004, REPRESENTED BY
ITS SECRETARY A PRADEEP.
- 8 PERINAD LAKSHMI VILASAM VILLAGE SERVICE CO-OPERATIVE BANK LTD, KANJAVELI P.O., KOLLAM-691
602, REPRESENTED BY ITS SECRETARY MANJU LEKHA L.
- 9 PATTATHANAM SERVICE CO- OPERATIVE BANK LTD, PATTATHANAM P.O,, KOLLAM-691 021,
REPRESENTED BY ITS SECRETARY SOBHA S.K.
- 10 ANJALAMOODU RURAL CO OPERATIVE SOCEITY LTD, ANCHALAMOODU, PERINADP.O,, KOLLAM-691 601,
REPRESENTED BY ITS SECRETARY JAYA S
- 11 ERAVIPURAM SERVICE CO OPERATIVE BANK LTD, VALATHUNGAL P.O., KOLLAM-691 011, REPRESENTED
BY ITS SECRETARY BINUJACOB.
- 12 KOLLOORVILA SERVICE CO OPERATIVE BANK LTD, VADAKKEVILA P.O,, KOLLAM-691 010, REPRESENTED
BY ITS SECRETARY RIYAZ.
- 13 PUNUKKANNOOR DESABHIVARDHINI SERVICE CO-OPERATIVE BANK LTD, PERUMPUZHA P.O., KOLLAM-
691 504, REPRESENTED BY ITS SECRETARY RANI SAM.
- 14 ANCHALUMMOOD SERVICE CO- OPERATIVE BANK LTD ,PERINADP.O,, KOLLAM-691 601, REPRESENTED
BY ITS SECRETARY JALEEL A A.
- 15 THRIKKADAVOOR SERVICE CO-OPERATIVE BANK LTD, NEERAVIL PERINAD P.O, KOLLAM-691 601,
REPRESENTED BY ITS SECRETARY, GITTY SUDHEER.

- 16 ULIYACOV ISERVICE CO-OPERATIVE BANK LTD, ASRAMAM P.O.,
KOLLAM-691 002, REPRESENTED BY ITS SECRETARY K.K. SANTHI.
- 17 CHATHANOR SERVICE CO OPERATIVE BANK LTD, CHATHANOR P.O., KOLLAM-691 572,
REPRESENTED BY ITS SECRETARY G. RAJENDRA PRASAD.

BY Adv.DR.K.P.PRADEEP

RESPONDENTS

- 1 UNION OF INDIA, REPRESENTED BY ITS SECRETARY
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOC KNEW DELHI-110 001.
- 2 THE CENTRAL BOARD OF DIRECT TAXES, DEPARTMENT OF
REVENUE, MINISTRY OF FINANCE GOVERNMENT OF INDIA,
NORTH BLOCK NEW DELHI-110 001, 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-682 018.
- 4 ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE,
3RDFLOOR, AATAKAR BHAVAN, KAWADIAR
THIRUVANANTHAPURAM-695 003.
- 5 THE KERALA STATE CO-OPERATIVE BANK LTD, PB NO 6515, CO-BANK TOWERS,PALAYAM,
THIRUVANANTHAPURAM-695 033,
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
- 6 STATE OF KERALA REPRESENTED BY ITS SECRETARY
(CO-OPERATION), GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM-695 001.

This Writ Petition (Civil) coming up for orders on 06/04/2020 along with W.P.(C) Nos. 18, 19, 20, 21, 22, 23, 24, 25 & 26 of 2020, and upon hearing the arguments of Dr. K.P. Pradeep for the petitioners, learned Assistant Solicitor General for Union of India and learned Standing Counsel, Sri. Christopher Abraham, for Income Tax Department, the court passed the following:

A.K. JAYASANKARAN NAMBIAR & SHAJI P. CHALY, JJ.

W.P.(C) TMP-18, 19, 20, 21, 22, 23, 24, 25, 26 & 27 of 2020

Dated this the 6th 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 Government Pleader takes notice for the State of Kerala and 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 of 2020 and connected cases, there shall be an interim stay of deduction of tax at source from the petitioners under Section 194N of the Income Tax Act, until further orders.

Post all these writ petitions on 27.5.2020.

A.K. JAYASANKARAN NAMBIAR, JUDGE.

SHAJI P. CHALY, JUDGE.

Rv