

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). TMP-31 OF 2020

PETITIONER:-

The Thrissur Taluk Chethu Thozhilaly Multi-Purpose Co-operative Society Ltd. No. 4137, Anthikkad P.O., Thrissur 680641, Represented by its Secretary.

By Adv. George Poonthottam (Sr.)

RESPONDENTS:-

1. The Union of India, Ministry of Finance, North Block, Raisana Hill, New Delhi – 110001 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 Principal Commissioner of Income Tax , Aayakar Bhavan, Sakthan Thampuran Nagar, Thrissur 680001
4. The Income Tax Officer(TDS), Office of the Income Tax Officer(TDS) , Aayakar Bhavan, Sakthan Thampuran Nagar, Thrissur 680001
5. The Kerala State Co-operative Bank Ltd., PB No. 6515, COBANK Towers, Palayam, Thiruvananthapuram, Pin- 695033 Represented by its Managing Director

By Sri.Christopher Abraham, SC, Income Tax Department

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) No.8718/2020 and connected cases, and upon hearing the arguments of Sri.George Poonthottam, the learned senior counsel for the petitioner, The Assistant Solicitor General for Union of India and 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
&
THE HONOURABLE MR. JUSTICE SHAJI P. CHALY**

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.8718 OF 2020

PETITIONERS:-

The Kodur Service Co-Operative Bank Ltd, F 1523,
Kodur PO., Malappuram District, represented by its Secretary.

By Adv. Sri. O. D. Sivadas

RESPONDENTS:

1. The Union of India, represented by the Secretary to Government, Ministry of Finance, North Block, Raisana Hill, New Delhi – 110001
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), Ayakar Bhavan, North Block, Mananchira, Kozhikode, Pin-673 001
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505.

By Sri. Christopher Abraham, SC, Income Tax Department

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.O.D.Sivadas for the petitioner, The Assistant Solicitor General for Union of India and Standing Counsel Sri. Christopher Abraham for Income Tax Department, the court passed the following:-

p.t.o.

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.8788 OF 2020

PETITIONERS:-

The Manamboor Service Co-operative Bank Limited No. 2825
Manamboor.P.O., Thiruvananthapuram District
Represented by its Secretary.

By Adv. Sri. O. D. Sivadas

RESPONDENTS:

1. The Union of India, represented by the Secretary to Government, Ministry of Finance, North Block, Raisana Hill, New Delhi – 110001
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), Ayakar Bhavan, Kowdiar, Thiruvananthapuram, Pin – 695 003
4. The Kerala State Co-operative Bank Ltd., COBANK Towers, Palayam, Thiruvananthapuram, represented by its Managing Director, Pin- 695 033
5. The Manager, Kerala State Co-operative Bank Ltd., Kallambalam Branch, Thiruvananthapuram. Pin – 695 605.

By Sri. Christopher Abraham, SC, Income Tax Department

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.O.D.Sivadas for the petitioner, The Assistant Solicitor General for Union of India and Standing Counsel Sri. Christopher Abraham for Income Tax Department, the court passed the following:-

p.t.o.

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

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

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.8835 OF 2020**PETITIONERS:-**

1. The Udayanapuram Service Co-operative Bank Limited No.1321, Udayanapuram.P.O., Kottayam District, Represented by its Secretary.
2. The Maravanthuruthu Service Co-operative Bank Limited No.121, Maravanthuruthu, Kottayam District, Represented by its Secretary.
3. The Kulasekharamangalam Service Co-operative Bank Limited No.3860, Kulasekharamangalam, Kottayam District, Represented by its Secretary.
4. The Vaikom Taluk Ex-Servic men Welfare CO-operative Society Limited No. K 1127, Thalayolaparambu, Kottayam District, Represented by its Secretary.
5. The Kaduthuruthy Karshika Service Co-operative Bank Limited No.1233, Kaduthuruthy, Kottayam District, Represented by its Secretary.

By Adv. Sri.O.D.Sivadas

RESPONDENTS:

1. The Union of India, represented by the Secretary to Government, Ministry of Finance, North Block, Raisana Hill, New Delhi - 110001
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), Public Library Building, Lal Bahadur Sastri Road, Kottayam - 686 001
4. The Kerala State Co-operative Bank Ltd., COBANK Towers,Palayam, Thiruvananthapuram, represented by its Managing Director, PIN- 695 033
5. The General Manager, Kerala State Co-operative Bank Ltd., Kottayam District Office, Kottayam, Pin 686 001.

By Sri.Christopher Abraham, SC, Income Tax Department

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.O.D.Sivadas for the petitioner, The Assistant Solicitor General for Union of India and 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
&
THE HONOURABLE MR. JUSTICE SHAJI P. CHALY**

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.8990 OF 2020**PETITIONERS:-**

1. The Government Employees Co-operative Bank Limited No.A 245, Kayamkulam, Alappuzha District, Represented by its Secretary.
2. The Pathiyoor Farmers Service Co-operative Bank Limited No. 1282, Keerikad.P.O., Alappuzha District, Represented by its Managing Director.
3. The Kandalloor Service Co-operative Bank Limited No. 2166, Pattoli Market.P.O., Alappuzha District, Represented by its Secretary.
4. The Mavelikara Government Servant's Co-operative Society Limited No.A 792, Mavelikara.P.O., Alappuzha District, Represented by its Secretary.
5. The Mavelikara Educational District Government School Teacher's Co-operative Society Limited No. A 983, Mavelikara, Alappuzha District, Represented by its Secretary.
6. The Kappil Service Co-operative Bank Limited No. 1594, Kappil East, Alappuzha District, Represented by its Secretary.
7. The Pathiyookkala Service Co-operative Bank Limited No.2626, Keerickad, Alappuzha District, Represented by its Secretary.
8. The Kattanam Service Co-operative Bank Limited No. 120, Pallickal.P.O., Alappuzha District, Represented by its Secretary.
9. The Chingoli Service Co-operative Bank Limited No. 1887, Chingoli, Alappuzha District, Represented by its Secretary.
10. The Kunnam Service Co-operative Bank Limited No. 559, Kunnam.P.O., Mavelikkara, Alappuzha District, Represented by its Secretary.
11. The Kuttamperoor Service Co-operative Bank Limited No.1654, Kuttamperoor.P.O., Alappuzha District, Represented by its Secretary.
12. The Kuttamperoor Service Co-operative Bank Limited No.611, Kuttamperoor.P.O., Alappuzha District, Represented by its Secretary.
13. The Mannar Service Co-operative Bank Limited No.3997, Mannar, Alappuzha District, Represented by its Secretary.

14. The Kandallor Farmer's Service Co-operative Bank Limited No.1410, Kandallor.P.O.. Alappuzha District, Represented by its Managing Director.
15. The Cheppad Service Co-operative Bank Limited No.A 702, Cheppad.P.O., Alappuzha District, Represented by its Secretary.
16. The Kayamkulam Co-operative Bank Limited No.A 421, Palace Road, Krishnapuram.P.O. Alappuzha District, Represented by its Secretary.
17. The Peringala Service Co-operative Bank Limited No.2152, Koypallikaranma, Olakettiyampalam.P.O, Alappuzha District, Represented by its Secretary.
18. The Cherianad Service Co-operative Bank Limited No.99, Cherianad.P.O., Alappuzha District, Represented by its Secretary.
19. The Thekkekara Service Co-operative Bank Limited No.A 218, Ponakam, Mavelikara, Alappuzha District, Represented by its Secretary.
20. The Ponnezha Service Co-operative Bank Limited No.3522, Thekkekara.P.O., Mavelikara., Alappuzha District, Represented by its Secretary.
21. The Kayamkulam Village Service Co-operative Bank Limited No.1596, Perungala.P.O., Alappuzha District, Represented by its Secretary.
22. The Kannamangalam Service Co-operative Bank Limited No.2135, Pela.P.O., Alappuzha District Represented by its Secretary.
23. The Karthikappilly Service Co-operative Bank Limited No.2301, Karthikappalli.P.O., Alappuzha District, Represented by its Secretary.
24. The Kallumala Agricultural Co-operative Bank Limited No.H.W.14, Mavelikara, Alappuzha District, Represented by its Secretary
25. The Pallickal Naduvelemuri Service Co-operative Bank Limited No.965, Naduvelemuri.P.O., Alappuzha District, Represented by its Secretary
26. The Bharanickavu Service Co-operative Bank Limited No.829, Pallickal.P.O., Alappuzha District, Represented by its Secretary
27. The Bharanickavu Panchyathu Multi-Purpose Co-operative Society Limited No.A 1164, Alappuzha District, Represented by its Secretary.
28. The Valiyakuzhi Service Co-operative Bank Limited No.2259, Muttam.P.O., Alappuzha District, Represented by its Secretary
29. The Harippad Service Co-operative Bank Limited No.3354, Harippad, Alappuzha District, Represented by its Secretary.
30. The Vallikunnam Kaduvinal Service Co-operative Bank Limited No.1352, Vallikunnam., Alappuzha District, Represented by its Secretary
31. The Harippad Government Servants Service Co-operative Society Limited No.A.284, Harippad, Alappuzha District, Represented by its Secretary

32. The Kumarapuram Service Co-operative Bank Limited No.1449, Erickavu.H.O., Alappuzha District, Represented by its Secretary
33. The Puthuppally Village Service Co-operative Bank Limited No.1900, Puthuppally, Alappuzha District, Represented by its Secretary
34. The Chunkkara Service Co-operative Society Limited No.4081, Chunakkara, Alappuzha District, Represented by its Secretary.
35. The Kannankuzhy Service Co-operative Bank Limited No.2998, Kannamkuzhy, Alappuzha District, Represented by its Secretary.
36. The Ex-Service Co-operative Society Limited No.A 1209, Cheppad, Alappuzha District, Represented by its Secretary
37. The Alapuzha Government Servant's Co-operative Bank Limited No.A 208, Collectorate Junction, Alappuzha, Alappuzha District, Represented by its Secretary

By Adv. Sri.O.D. Sivadas

RESPONDENTS:-

1. The Union of India, represented by the Secretary to Government, Ministry of Finance, North Block, Raisana Hill, New Delhi – 110001
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), Ayakar Bhavan, Anavathil, Alapuzha District, Pin 688 001
4. The Kerala State Co-operative Bank Ltd., COBANK Towers, Palayam, Thiruvananthapuram, represented by its Managing Director, Pin- 695 033
5. The General Manager, Kerala State Co-operative Bank Ltd., Alappuzha District Office, Alappuzha., Pin – 688 001

By Sri.Christopher Abraham, SC, Income Tax Department

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.O.D.Sivadas for the petitioners, The Assistant Solicitor General for Union of India and Standing Counsel Sri. Christopher Abraham for Income Tax Department, the court passed the following:-

p.t.o.

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.9009 OF 2020

PETITIONER:-

The Malappuram District Electricity Board
Employees Co-operative Society Ltd No. 380, Represented by its Secretary.

By Adv. Sri.O.D. Sivadas

RESPONDENTS:

1. The Union of India, represented by the Secretary to Government, Ministry of Finance, North Block, Raisana Hill, New Delhi – 110001
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), Ayakar Bhavan, North Block, Mananchira, Kozhikode, Pin-673 001
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505,
5. The Branch Manager, Malappuram District Co-operative Bank Ltd, Tirur Branch, Malappuram District, Pin – 676 001
6. The Branch Manager, Malappuram District Co-operative Bank Ltd, Manjeri Branch, Malappuram, Pin – 676 121.

By Sri.Christopher Abraham, SC, Income Tax Department

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.O.D.Sivadas for the petitioner, The Assistant Solicitor General for Union of India and Standing Counsel Sri. Christopher Abraham for Income Tax Department, the court passed the following:-

p.t.o.

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

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

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.9038 OF 2020**PETITIONERS:-**

1. The Chathurthiakary Service Co-operative Bank Ltd, No. 1247, Chathurthiakary, Alappuzha District, Represented by its Secretary.
2. Pulincunnu Service Co-operative Bank Limited No. 4015, Apulincunnu.P.O., Alappuzha District, Represented by its Secretary.
3. The Puthukary Service Co-operative Bank Limited No. 2041, Mithrakary.P.O., Alapuzha District, Represented by its Secretary.
4. The Muttar Service Co-operative Bank Limited No. 4048, Muttar.P.O. Alappuzha District, Represented by its Secretary.
5. The Service C-operative Bank Limited 1020, Koduppanna.P.O., Koduppanna.P.O., Alappuzha District, Represented by its Secretary.
6. The Chekkidikadu-Pacha Service Service Co-operative Bank Limited No. 1430, Chekkidikadu.P.O., Alappuzha District, Represented by its Secretary.

By Adv. Sri.O.D. Sivadas

RESPONDENTS:-

1. The Union of India, represented by the Secretary to Government, Ministry of Finance, North Block, Raisana Hill, New Delhi – 110001
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), Ayakar Bhavan, Anavathil, Alapuzha District, Pin 688 001
4. The Kerala State Co-operative Bank Ltd., COBANK Towers, Palayam, Thiruvananthapuram, represented by its Managing Director, Pin- 695 033

5. The General Manager, Kerala State Co-operative Bank Ltd.,
Alappuzha District Office, Alappuzha, Pin – 688 001

By Sri.Christopher Abraham, SC, Income Tax Department

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.O.D.Sivadas for the petitioner, The Assistant Solicitor General for Union of India and Standing Counsel Sri. Christopher Abraham for Income Tax Department, the court passed the following:-

p.t.o.

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.9117 OF 2020

PETITIONERS:-

Keezhillam Service Co-operative Bank Limited No 3989,
Keezhillam.P.O., Ernakulam District, Represented by its Secretary.

By Adv. Sri.O.D. Sivadas

RESPONDENTS:

1. The Union of India, represented by the Secretary to Government, Ministry of Finance, North Block, Raisana Hill, New Delhi – 110001
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road , Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
4. The Kerala State Co-operative Bank Ltd., COBANK Towers, Palayam, Thiruvananthapuram, represented by its Managing Director, PIN- 695 033
5. The General Manager, Kerala State Co-operative Bank Ltd., Ernakulam District Office, Kakkanad, Ernakulam, Pin 682 030.

By Sri.Christopher Abraham, SC, Income Tax Department

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.O.D.Sivadas for the petitioner, The Assistant Solicitor General for Union of India and Standing Counsel Sri. Christopher Abraham for Income Tax Department, the court passed the following:-

p.t.o.

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.9386 OF 2020

PETITIONERS:-

1. MALLAPPALLY SERVICE CO OPERATIVE BANK LTD.NO.A.155, KEEZHVAIPUR, PATHANAMTHITTA, 689587 REPRESENTED BY ITS SECRETARY SANALKUMAR.P.V
2. VAIPUR SERVICE CO-OPERATIVE BANK LIMITED A-203, III/395, VAIPUR, PATHANAMTHITTA- 689588 REPRESENTED BY ITS SECRETARY MUHAMMED ISMAIL
3. ANICADU SERVICE CO-OPERATIVE BANK LTD NO.A113., NOOROMMAVU P.O., PUNNAVELLY, ANICADU,PATHANAMTHITA-689 589, REPRESENTED BY ITS SECRETARY SHAIJU C. ALEX

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- 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. ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR THIRUVANANTHAPURAM- 695003
5. INCOME TAX OFFICER (TDS), ALAPUZHA, ARATTUKULAKKARA COMPLEX, A N PURAM, ALAPUZHA-688011
6. THE KERALA STATE CO-OPERATIVE BANK LTD, PB NO 6515, CO-BANK TOWERS, PALAYAM, THIRUVANANTHAPURAM- 695033 REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER

7. STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM- 695001

BY SRI. CHRISTOPHER ABRAHAM, SC, INCOME TAX DEPARTMENT

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.K.P.Pradeep for the petitioner, The Assistant Solicitor General for Union of India and Standing Counsel Sri. Christopher Abraham for Income Tax Department, the court passed the following:-

p.t.o.

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.9392 OF 2020

PETITIONERS:-

1. PARASALA SERVICE CO-OPERATIVE BANK LTD, HEAD OFFICE, PARASALA P.O., THIRUVANANTHAPURAM- 695502
REPRESENTED BY ITS SECRETARY DILEEP V.I.
2. PARASUVAIKKAL SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, PARASUVAIKKAL P.O., THIRUVANANTHAPURAM- 695504,
REPRESENTED BY ITS SECRETARY RAKESH S
3. PANACHAMOODU SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, PANACHAMOODU P.O., THIRUVANANTHAPURAM- 695504,
REPRESENTED BY ITS SECRETARY LOVELY P.N.
4. VEERANAKAVU SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, VEERANAKAVU P.O, NEDUMANGADU, THIRUVANANTHAPURAM-
695572
REPRESENTED BY ITS SECRETARY AJITHAKUMARY S.
5. KATTAKODESERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O. KATTAKODE, THIRUVANANTHAPURAM- 695572,
REPRESENTED BY ITS SECRETARY THOMAS JOHN
6. ANCODE SERVICE CO-OPERATIVE BANK
PERUMKADAVILA P.O., THIRUVANANTHAPURAM-695124;
REPRESENTED BY ITS SECRETARY SOUMYS P.S
7. KALLIKADU SERVICE CO-OPERATIVE BANK LTD. NO.668, MYLAKKARA, KALLIKAD,
THIRUVANANTHAPURAM-695572,
REPRESENTED BY ITS SECRETARY, VINOD KUMAR.B.
8. ANTHIYOOR SERVICE CO-OPERATIVE BANK BUILDING, ANTHIYOOR,
BALARAMAPURAM, THIRUVANANTHAPURAM – 695501,
REPRESENTED BY ITS SECRETARY PREMKUMAR

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- 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. ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR
THIRUVANANTHAPURAM- 695003
5. INCOME TAX OFFICER (TDS), THIRUVANANTHAPURAM,
3RD FLOOR, AAYAKAR BHAVAN, KOWDIAR,
THIRUVANANTHAPURAM- 695003
6. THE KERALA STATE CO-OPERATIVE BANK LTD,
PB NO 6515, CO-BANK TOWERS,
PALAYAM, THIRUVANANTHAPURAM- 695 033
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER
7. STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM- 695001

BY SRI. CHRISTOPHER ABRAHAM, SC, INCOME TAX DEPARTMENT

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.K.P.Pradeep for the petitioner, The Assistant Solicitor General for Union of India and Standing Counsel Sri. Christopher Abraham for Income Tax Department, the court passed the following:-

p.t.o.

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

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

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.9393 OF 2020

PETITIONERS:-

1. KOTTAPPADY SERVICE CO-OPERATIVE BANK LTD,
HEAD OFFICE, P.O.KOTTAPPADY, ERNAKULAM- 686691
REPRESENTED BY ITS SECRETARY SHABU P.S.
2. KOZHIPPILLYSERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O. KOZHIPPILY, ERNAKULAM- 686691,
REPRESENTED BY ITS SECRETARY UMADEVI K.V.
3. KEERAMPARASERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, KEERAMPARA, ERNAKULAM- 686681
REPRESENTED BY ITS SECRETARY GEORGE K.C.
4. POTHANICAD FARMERS SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O.POTHANICAD., ERNAKULAM- 686671
REPRESENTED BY ITS MANAGING DIRECTOR PAUL P VARGHESE
5. ONNUKALSERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O. OONNUKAL, ERNAKULAM- 686693
REPRESENTED BY ITS SECRETARY K.K. BINOY
6. KOTHAMANGALMSERVICE CO-OPERATIVE BANK LTD-354,
HEAD OFFICE, KUTHUKUZHI P.O., ERNAKULAM- 686691
REPRESENTED BY ITS SECRETARY RADHAKRISHNAN E.V.
7. MATHIRAPPILLYSERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O. KOTHAMANGALAM, ERNAKULAM- 686691
REPRESENTED BY ITS SECRETARY SIBEENA R.
8. IDAMALAYAR SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, VADATTUPARA P.O., ERNAKULAM- 686681
REPRESENTED BY ITS SECRETARY MOHAMMADU V.A.
9. KUTTILANJI SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O. IRAMALLOR, ERNAKULAM- 686691
REPRESENTED BY ITS SECRETARY SIRIMAVO K.G.

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- 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. THE ERNAKULAM DISTRICT CO-OPERATIVE BANK LTD,
NOW DISTRICT OFFICE OF THE KERALA STATE CO-OPERATIVE BANK LTD,
ERNAKULAM DISTRICT, P.O. KAKKANAD, ERNAKULAM- 682030
REPRESENTED BY ITS GENERAL MANAGER
6. STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM- 695001

BY SRI. CHRISTOPHER ABRAHAM, SC, INCOME TAX DEPARTMENT

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.K.P.Pradeep for the petitioner, The Assistant Solicitor General for Union of India and 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
&
THE HONOURABLE MR. JUSTICE SHAJI P. CHALY**

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.9394 OF 2020

PETITIONERS:-

1. KURUPAMPADY SERVICE CO-OPERATIVE BANK LTD, HEAD OFFICE,
P.O.KURUPAMPADY, ERNAKULAM- 683545
REPRESENTED BY ITS SECRETARY JAYAPRAKASH N
2. KRARIYELY SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, KRARIYELY, KOMBANADU P.O., ERNAKULAM- 683546,
REPRESENTED BY ITS SECRETARY M.V.SHAJI
3. VAZHAKKULAM SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, SOUTH VAZHAKKULAM P.O, ALUVA, ERNAKULAM- 683105
REPRESENTED BY ITS SECRETARY RENJINI VASUDEVAN
4. MALAYIDAMTHURUTH SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, MALAYIDAMTHURUTH P.O., ERNAKULAM- 683561
REPRESENTED BY ITS SECRETARY IN CHARGE T.A.THANKAPPAN
5. KODANADU SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O. KODANADU, ERNAKULAM- 683544
REPRESENTED BY ITS SECRETARY NEETHU G KRISHNAN
6. OKKAL SERVICE CO-OPERATIVE BANK LTD,
HEAD OFFICE, P.O. OKKAL, ERNAKULAM- 683550
REPRESENTED BY ITS SECRETARY ANJU T.S.
7. VENGOLA SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O. VENGOLA, ERNAKULAM- 683556
REPRESENTED BY ITS SECRETARY SINDHU KUMAR
8. MARAMPALLY SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, MARAMPALLY P.O., ERNAKULAM- 683105
REPRESENTED BY ITS SECRETARY SARADHA 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- 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. THE ERNAKULAM DISTRICT CO-OPERATIVE BANK LTD,
NOW DISTRICT OFFICE OF THE KERALA STATE CO-OPERATIVE BANK LTD,
ERNAKULAM DISTRICT,P.O. KAKKANAD, ERNAKULAM- 682030
REPRESENTED BY ITS GENERAL MANAGER
6. STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM- 695001

BY SRI. CHRISTOPHER ABRAHAM, SC, INCOME TAX DEPARTMENT

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.K.P.Pradeep for the petitioner, The Assistant Solicitor General for Union of India and 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
&
THE HONOURABLE MR. JUSTICE SHAJI P. CHALY**

TUESDAY, THE 7th DAY OF APRIL, 2020/18th CHAITHRA, 1941

W.P.(C). NO.9395 OF 2020

PETITIONERS:-

1. VARAPPETTY SERVICE CO-OPERATIVE BANK LTD,
HEAD OFFICE, P.O.VARAPPETTY, ERNAKULAM- 686691
REPRESENTED BY ITS SECRETARY SUNIL T R.
2. KUTTAMPUZHA SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O. KUTTAMPUZHA, ERNAKULAM- 686681,
REPRESENTED BY ITS SECRETARY BENNY DANIEL
3. MALIPPARASERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, MALIPPARA, ERNAKULAM- 686691
REPRESENTED BY ITS SECRETARY GRACY GEORGE
4. PINDIMANA SERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, PINDIMANA., ERNAKULAM- 686691
REPRESENTED BY ITS SECRETARY IN CHARGE SUBI V VARGHESE
5. KADAVOORSERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O. KADAVOOR, ERNAKULAM- 686691
REPRESENTED BY ITS SECRETARY ELDHO P.T.
6. KAVILANGAD SERVICE CO-OPERATIVE BANK LTD,
HEAD OFFICE, NETTIMATTOM P.O., ERNAKULAM- 686693
REPRESENTED BY ITS SECRETARY P.K. MADHUSOODHANAN
7. KOTHAMANGALMSERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, P.O. KOTHAMANGALAM, ERNAKULAM- 686691
REPRESENTED BY ITS SECRETARY K.C. LALITHA
8. KOTTAPPADY EASTSERVICE CO-OPERATIVE BANK LTD
HEAD OFFICE, AYOORPADAM P.O., ERNAKULAM- 686691
REPRESENTED BY ITS SECRETARY PATHROSE K.P.

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- 110001

6. THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK
NEW DELHI- 110001, REPRESENTED BY ITS CHAIRMAN

7. PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL
REVENUE BUILDINGS, I S PRESS ROAD, KOCHI- 682018.

8. THE KERALA STATE CO-OPERATIVE BANK LTD,
PB NO 6515, CO-BANK TOWERS,
PALAYAM, THIRUVANANTHAPURAM- 695 033
REPRESENTED BY ITS CHIEF EXECUTIVE OFFICER

9. THE ERNAKULAM DISTRICT CO-OPERATIVE BANK LTD,
NOW DISTRICT OFFICE OF THE KERALA STATE CO-OPERATIVE BANK LTD,
ERNAKULAM DISTRICT
P.O. KAKKANAD, ERNAKULAM- 682030
REPRESENTED BY ITS GENERAL MANAGER

10. STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM- 695001

BY SRI. CHRISTOPHER ABRAHAM, SC, INCOME TAX DEPARTMENT

This Writ Petition (Civil) coming up for admission on 07/04/2020 along with WP(C) TMP-31/2020 and connected cases, and upon hearing the arguments of Sri.K.P.Pradeep for the petitioner, The Assistant Solicitor General for Union of India and Standing Counsel Sri. Christopher Abraham for Income Tax Department, the court passed the following:-

A.K. JAYASANKARAN NAMBIAR, J.

&

SHAJI P. CHALY, J.

WP(C). TMP - 31 OF 2020

&

**WP(C) Nos. 8718, 8788, 8835, 8990, 9009, 9038,
9117, 9386, 9392, 9393, 9394 & 9395 OF 2020**

Dated this the 7th 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, 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 all these writ petitions on 27.5.2020.

**A.K.JAYASANKARAN NAMBIAR
JUDGE**

**SHAJI P. CHALY
JUDGE**