

IN THE HIGH COURT OF KERALA AT ERNAKULAM

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 37 of 2020

PETITIONERS:

1. MYLAPRA SERVICE CO-OPERATIVE BANK LTD. NO. 639
P.O. MYLAPRA TOWN, PATHANAMTHITTA-689 678,
REPRESENTED BY ITS SECRETARY, MR.JOSHUA MATHEW.
2. THE THUMPAMON THAZHAM SERVICE CO-
OPERATIVE BANK LTD. NO134, PATHANAMTHITTA DIST. 689 632,
REPRESENTED BY ITS SECRETARY THULASEEDHARAN PILLAI C.
3. MEZHUVELI SERVICE CO-OPERATIVE BANK LTD. NO.2570,
ULLANNOOR P.O., PATHANAMTHITTA DISTRICT
REPRESENTED BY ITS SECRETARY BIJEE PUSHPAN.
4. ARANMULA SERVICE CO-OPERATIVE BANK LTD. NO. A 703
NALKALIKKAL P.O., PATHANAMTHITTA DISTRICT,
REPRESENTED BY ITS SECRETARY, C.V. VALSALAKUMARI.
5. THE MEKKOZHOOOR SERVICE CO-OPERATIVE BANK LTD. NO.1191,
MEKKOZHOOOR P.O., PATHANAMTHITTA DISTRICT,
REPRESENTED BY ITS SECRETARY, SANTHOSH KUMAR V.
6. THIRUVALLA SERVICE CO-OPERATIVE BANK LTD. NO.1307,
KAVUMBHAGOM, PATHANAMTHITTA DISTRICT,
REPRESENTED BY ITS SECRETARY, NANDAKUMAR.
7. THE PATHANAMTHITTA SERVICE CO-OPERATIVE BANK
LTD. NO. Q363, PATHANAMTHITTA P.O.,
REPRESENTED BY ITS SECRETARY, JANCY.

8. THE KUMBAZHA NORTH SERVICE CO-OPERATIVE BANK LTD. NO.1373, MYLAPRA P.O., PATHANAMTHITTA, REPRESENTED BY ITS SECRETARY RAJAN ABRAHAM.

By Adv. Sri. A. Kumar

RESPONDENTS:

1. UNION OF INDIA, REPRESENTED SECRETARY, MINISTRY OF FINANCE, NEW DELHI-110001
2. RESERVE BANK OF INDIA, CENTRAL OFFICE BUILDING, SHAHID BHAGAT, SING MARG, MUMBAI - 400 001.
3. THE COMMISSIONER OF INCOME TAX (TDS), C.R. BUILDING, I.S. PRESS ROAD, KOCHI - 682 018.
4. THE INCOME TAX OFFICER (TDS) AARATTUKULANGARA COMPLEX A N PURAM, ALAPPUZHA 688 011.
5. KERALA STATE CO-OPERATIVE BANK (ERSTWHILE PATHANAMTHITTA DISTRICT CO-OPERATIVE BANK) MYLAPRA ROAD, PATHANAMTHITTA -689 64.
6. THE REGISTRAR OF CO-OPERATIVE SOCIETIES, THIRUVANANTHAPURAM - 695 001.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 38 of 2020, and connected cases and upon hearing the arguments of Sri. A. Kumar, learned counsel 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**Before****THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR****&****THE HON'BLE MR. JUSTICE SHAJI P. CHALY****Saturday, the 11th day of April, 2020/22nd Chaithra, 1942****W.P.(C) TMP - 38 of 2020****PETITIONERS**

1. The Nalunnakkal Service Co-Operative Bank Ltd.,
Nalunnakkal P.O., Vakathanam, Kottayam District – 686 538,
Represented by its Secretary and authorized Signatory Shaji Joseph.
2. The Vaikom Pallippurathussery Service
Co-operative Bank Ltd.923, Kottayam District.
Represented by its Secretary and authorized Signatory N.J. Sebastien.
3. Kottayam East Urban Co-operative Society Ltd.K- 7022,
Kottayam-686 001, Represented by its Secretary SUNISH C. NAIR.
4. The Vechoor Panchayath Service Co-operative Bank No.K-813,
Kudavechoor P.O., Kottayam District 686 001.
Represented by its Secretary .A.VARGHESE.
5. The Manjoor Service Co-operative Bank Ltd.No.K-73,
Kuruppanthara, Manjoor P.O., Kottayam District - 686 00 1.
Represented by its Secretary K.GEORGE PHILLIP.
6. The Thalayolaparambu Farmers Service Co-operative Bank Ltd.No.278,
Thalayolaparambu.P.O., Kottayam District,
Represented by its Managing Director T.R.SUNIL.
7. The Thalayazham Service Co-operative Bank Ltd. No.509,
Thalayazham P. O., Kottayam District.
Represented by its Secretary K.O.JOSE.
8. Kuravilangad Service Co-operative Bank Ltd.No.1049,
Kuravilangadu P.O., Kottayam District.
Represented by its Secretary JAMES JOSEPH
9. The Athirampuzha Regional Service Co-operative Bank Ltd. No.3806,
Athirampuzha P.O.,Kottayam District.
Represented by its Secretary Kunjumon M.D.

10. The Vazhappally Service Co-operative Bank Ltd.No.K-108,
Vazhappally, Changanacherry, Kottayam - 686 101,
Represented by its Secretary in Charge Sebastian J Palathra
11. The Kappumthala Service Co-operative Bank Ltd.No.K_ 142,
Kappumthala P.O.Muttuchira , Kottayam – 686 613
Represented by its Secretary Smt. Lisie.
12. The Keezhoor Service Co-operative Bank Ltd.No.K-323,
Keezhoor P.O., Kottayam District- 686 605,
Represented by its Secretary Smt. Shobana.
13. Thalappalam Service Co-operative Bank Ltd 3937,
Plasannal P.O., Kottayam 686 579
Represented by its Secretary in Charge Sunil Kumar K.R.

By Adv. Sri. A. Kumar

RESPONDENTS:

1. Union of India, Represented by Secretary, Ministry of Finance,
North Block, New Delhi – 110 001.
2. Reserve Bank of India, Central office Building,
Shahid Bhagat Singh Marg, Mumabi 400 001.
3. The Commissioner of Income Tax (TDS)
C.R. Building, I.S. Press Road, Kochi - 682 18
4. Income-tax Officer (TDS),
Public Library Building, Lal Bahadur Sastri Road, Kottayam - 686 001.
5. The Kerala State Co-operative Bank, Kottayam District Office,
Post Box No. 140. Kottayam 686 001.
6. The Registrar of Co-operative Societies, Thiruvananthapuram - 695 001.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases and upon hearing the arguments of Sri. A. Kumar, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 39 of 2020

PETITIONERS:

1. MATHIL SERVICE CO OPERATIVE BANK LTD, MATHIL P.O., KANNUR- 670 307,
REPRESENTED BY ITS SECRETARYTHAMBAN T.
2. CHOKLI SERVICE CO OPERATIVE BANK LTD, CHOKLI P.O., KANNUR- 670 672,
REPRESENTED BY ITS SECRETARYVIJAYAN C.
3. KOLARISERVICE CO OPERATIVE BANK LTD, KOLARI P.O., KANNUR- 670 702,
REPRESENTED BY ITS SECRETARYK. NARAYANAN.
4. ERUVESSI SERVICE CO OPERATIVE BANK LTD, CHEMPERI P.O., KANNUR- 670 632,
REPRESENTED BY ITS SECRETARYNIZAR N.
5. THADIKKADAVUSERVICE CO OPERATIVE BANK LTD,
P.O. CHAPPARAPPADAVU, KANNUR- 670 581,
REPRESENTED BY ITS SECRETARYKURYAN THOMAS.
6. KURUMATHURSERVICE CO OPERATIVE BANK LTD,
P.O. KURUMATHUR, KANNUR- 670 142,
REPRESENTED BY ITS SECRETARYRAVICHANDRAN E.
7. PONNAMPARASERVICE CO OPERATIVE BANK LTD, P.O PERINGOM, KANNUR- 670 307
REPRESENTED BY ITS SECRETARY SHEEBA V.V.
8. ANJARAKANDY FARMERS SERVICE CO-OPERATIVE BANK LTD,
P.O. MAMBA, KANNUR- 670 611,
REPRESENTED BY ITS SECRETARY ANILKUMAR M P.
9. MANATHANA SERVICE CO OPERATIVE BANK LTD, P.O. MANATHANA, KANNUR- 670 674
REPRESENTED BY ITS SECRETARYJAYENDRAN P.K.
10. KUTHUPARAMBA CO OPERATIVE RURAL BANK LTD,
P.O. KOOTHUPARAMBA, KANNUR- 670 643,
REPRESENTED BY ITS SECRETARYT.P. YAMUNA.

11. VENGAD SERVICE CO OPERATIVE BANK LTD,P.O. VENGAD, KANNUR- 670 612,
REPRESENTED BY ITS SECRETARYVIMALA M.
12. KARIYAD SERVICE CO OPERATIVE BANK LTD, P.O.KARIYAD SOUTH, KANNUR- 673 316,
REPRESENTED BY ITS SECRETARYAJITHKUMAR K.
13. KADAVATHUR SERVICE CO OPERATIVE BANK LTD,KADAVATHUR, KANNUR- 670 676,
REPRESENTED BY ITS SECRETARY CHANDRAN M.
14. VALIYANNUR SERVICE CO OPERATIVE BANK LTD, P.O. VARAM, KANNUR- 670 599,
REPRESENTED BY ITS SECRETARYSUNIL KUMAR P.
15. KILIYANTHARA SERVICE CO OPERATIVE BANK LTD,P.O. IRITTY, KANNUR- 670 703,
REPRESENTED BY ITS SECRETARYK.U. CHACKO.
16. TELLICHERY TOWN SERVICE CO OPERATIVE BANK LTD,
P.O. TELLICHERY, KANNUR- 670 101,
REPRESENTED BY ITS SECRETARYROSILY M O.
17. KUNHIMANGALAM SERVICE CO OPERATIVE BANK LTD,
P.O. KUNHIMANGALAM, KANNUR- 670 309,
REPRESENTED BY ITS SECRETARYUSHA KUMARI V P.
18. KOYYODESERVICE CO OPERATIVE BANK LTD,P.O.KOYYODE, KANNUR- 670 621,
REPRESENTED BY ITS SECRETARYSHISNA T C.
19. ALAKKODE SERVICE CO OPERATIVE BANK LTD,P.O. ALAKKODE, KANNUR- 670 571,
REPRESENTED BY ITS SECRETARYE.A. JOSEPH.
20. KODIYERICO OPERATIVE RURAL BANK LTD, P.O. PARAL, KANNUR- 670 671,
REPRESENTED BY ITS SECRETARYARUNKUMAR K P.
21. IRINAV SERVICE CO OPERATIVE BANK LTD, P.O. IRINAV, KANNUR- 670 301,
REPRESENTED BY ITS SECRETARYK. RAJEEVAN.
22. MUZHAPPILANGAD SERVICE CO OPERATIVE BANK LTD,
P.O. MUZHAPPILANGAD, KANNUR- 670 662,
REPRESENTED BY ITS SECRETARYK.K. SUGATHAN.
23. PALLIKKUNNU SERVICE CO OPERATIVE BANK LTD, P.O. CHALAD, KANNUR- 670 014,
REPRESENTED BY ITS SECRETARYANILA M.
24. KANNAPURAM SERVICE CO OPERATIVE BANK LTD,
P.O. CHERUKUNNU, KANNUR- 670 301,
REPRESENTED BY ITS SECRETARY ARUNAKUMAR T.K.
25. VELLUR SERVICE CO OPERATIVE BANK LTD, P.O. VELLUR, PAYYANUR, KANNUR- 670 307,
REPRESENTED BY ITS SECRETARY THANKAMANI K.

26. CHOVVA SERVICE CO OPERATIVE BANK LTD, P.O. CHOVVA, KANNUR- 670 606,
REPRESENTED BY ITS SECRETARY MAHENDRAN K.
27. MULLAKKODI CO-OPERATIVE RURAL BANK LTD,
P.O. KOLACHERI, KANNUR- 670 601,
REPRESENTED BY ITS SECRETARY VALSAN T.V.
28. RAMANTHALI SERVICE CO OPERATIVE BANK LTD,
P.O. RAMANTHALI, KANNUR- 670 308,
REPRESENTED BY ITS SECRETARY K.V. SURENDRAN,

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- 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- 682 018.
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- 695 001.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Dr. K.P. Pradeep, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P(C) TMP - 40 of 2020

PETITIONER:

Idukki Cherukida Vyavasai Co-operative Society Ltd.No. I-573,
Thodupuzha East.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, Idukki- 685 515,
Represented by its Managing Director.
5. The Branch Manager,The Kerala State Co-operative Bank Ltd.,
Kumily Branch, Idukki 685 509.
6. The Branch Manager, The Kerala State Co-operative Bank Ltd.,
Thodupuzha Main Branch, Idukki 685 585.
7. The Branch Manager,The Kerala State Co-operative Bank Ltd.,
Kattappana Branch, Idukki 685 515.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. B.S. Swathi Kumar, learned counsel 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**Before****THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR****&****THE HON'BLE MR. JUSTICE SHAJI P. CHALY****Saturday, the 11th day of April, 2020/22nd Chaithra, 1942****W.P.(C) TMP - 41 of 2020****PETITIONER:**

The Chelembra Service Co-operative Bank Ltd No D 1953,
Chelambra, 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, Kozhikode, Pin 688 001
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, Represented by its General Manager., Pin 676 505.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 42 of 2020

PETITIONER:

The CherukavuPanchyath Service Co-operative Bank Ltd No. M 285,
Ayikkarappadi, 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 - 110 001.
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), AyakarBhavan, Kozhikode, Pin 688 001.
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel for the petitioner, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 43 of 2020

PETITIONER:

The Enadimangalam Service Co-operative Bank Ltd. No. 2151,
VI/3, Elamannoor P.O. Pathanamthitta – 691 524,
Represented by 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 – 110 001.
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, Aarattkulkkara Complex, A.N.Puram, Alapuzha District, Pin 688 011.
4. The Kerala State Co-operative Bank Ltd., COBANK Towers, Palayam, Thiruvananthapuram, represented by its Managing Director, Pin- 695 033.
5. The Deputy General Manager, Kerala State Co-operative Bank Ltd., Pathanamthitta District Office, Pathanamthitta, Pin 689 645.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 44 of 2020

PETITIONER:

The Kollad Service Co-operative Bank Ltd. No. 1830,
Kollad.P.O., Kottayam District, Represented by 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 – 110 001.
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road ,Ernakulam., Pin -682 018.
4. The Income Tax Officer, (TDS), Public Library Building, Lal Bahadur Sastri Road, Kottayam - 686 001.
5. The Kerala State Co-operative Bank Ltd., COBANK Towers, Palayam, Thiruvananthapuram, represented by its Managing Director, PIN- 695 033.
6. The General Manager, Kerala State Co-operative Bank Ltd., Kottayam District Office, Kottayam, Pin 686 001.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 45 of 2020

PETITIONER:

The Kuruvambalam Service Co-operative Bank Ltd No. F 1638,
Chemmalassery.P.O.,MalappuramDistrict, 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 - 110 001.
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, Kozhikode, Pin 688 001.
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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
Before
THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR
&
THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 46 of 2020

PETITIONER:

The Manganam Service Co-operative Bank Limited No. 1920.
Manganam.P.O., 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.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 47 of 2020

PETITIONER:

The Mongam Urban Co-operative Society Ltd No. M 657, Mongam, 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 - 110 001.
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, Kozhikode, Pin 688 001.
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 48 of 2020

PETITIONER:

The Morayur Service Co-operative Bank Ltd No. D 1938,
Morayur, 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 - 110 001.
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), AyakarBhavan, Kozhikode, Pin 688 001.
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505,

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 49 of 2020

PETITIONER:

The Malappuram Aided School Teachers' Co-operative Society Ltd No. M 49,
Down Hill.P.O., Malappuram, 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,
5. The General Manager,
Malappuram District Co-operative Bank Ltd,
Malappuram District, Pin - 676 505

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 50 of 2020

PETITIONER:

The Pallikkal Service Co-operative Bank Ltd No. F 1936,
Pallikkal, 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 - 110 001.
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, Kozhikode, Pin 688 001.
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505,

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 51 of 2020

PETITIONER:

The Service Co-operative Bank Ltd. F 1410,
Pang 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 - 110 001.
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), AyakarBhavan, Kozhikode, Pin 688 001.
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 52 of 2020

PETITIONER:

The Pookkottur Service Co-operative Bank Ltd No 1492,
Pookkottur Post, 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 - 110 001.
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, Kozhikode, Pin 688 001.
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 53 of 2020

PETITIONER:

The Pulamanthol Service Co-operative Bank Ltd No. 10252,
Kavanur, 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 – 110 001.
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018
3. The Income Tax Officer, (TDS), AyakarBhavan, Kozhikode, Pin 688 001.
4. The Malappuram District Co-operative Bank Ltd, District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505.
5. The Manager, Urban Co-operative Bank Ltd No. 1758, H.O. Perinthalmanna, Pulamanthol Branch, Malappuram District, Pin 679 323.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 54 of 2020

PETITIONER:

Pulpatta Service Co-operative Bank Limited No. F 1521
Pulpatta, Pulpatta.P.O., Malappuram District. – 676 123.
Represented by its President.

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 – 110 001.
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.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 55 of 2020

PETITIONER:

The Service Co-Operative Bank Ltd, F 583,
Abdulrhiman Nagar.P.O., Abdulrhiman Nagar,
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 – 110 001.
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.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 56 of 2020

PETITIONER:

Thavanoor Service Co-operative Bank Limited No. P.516,
Thavanoor, Ponnani, 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 - 110 001.
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,

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 57 of 2020

PETITIONERS:

1. The Koottilangadi Panchyath Vanitha Co operative Society Ltd. No. M. 554, Padinhattummuri.P.O., Malappuram District, represented by its Secretary.
2. The Mankada Panchyath Vanitha Sahakarana Sangham Ltd. No. M. 598, Vellila.P.O., Malappuram District, represented by its Secretary.
3. The Edappatta Rural Co-operative Society Ltd. No. M. 807, Edappatta, Malappuram District, represented by its Secretary.
4. The Perintalmanna Mercantile Co-operative Society Ltd. No. M. 802, Perintalmanna, 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 - 110 001.
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, Kozhikode, Pin 688 001.
4. The Malappuram District Co-operative Bank Ltd., District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505,

5. The General Manager,
The Urban Co-operative Bank No. 1758,
Perithalmanna, Malappuram,

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) TMP - 58 of 2020

PETITIONER:

The Vettathur Service Co-operative Bank Ltd No. M 397,
Vettathur.P.O., Melattur, 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 - 110 001.
2. The Commissioner of Income Tax (TDS), Central Revenue Building, I.S.Press Road, Ernakulam., Pin -682 018.
3. The Income Tax Officer, (TDS), AyakarBhavan, Kozhikode, Pin 688 001
4. The Malappuram District Co-operative Bank Ltd., District Co-operative Bank Building, Malappuram, represented by its General Manager., Pin 676 505.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. O.D. Sivadas, learned counsel 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

Before

THE HON'BLE MR. JUSTICE A.K. JAYASANKARAN NAMBIAR

&

THE HON'BLE MR. JUSTICE SHAJI P. CHALY

Saturday, the 11th day of April, 2020/22nd Chaithra, 1942

W.P.(C) No. 9388 of 2020

PETITIONERS:

1. Vallamkulam Service Cooperative Bank Ltd No. 2163,
Vallamkulam P.O, Pathanamthitta District- PIN- 689 541,
Represented by its Secretary
2. Kaviyoor Service Cooperative Bank Ltd No. A707,
Kaviyoor P.O, Pathanamthitta District- PIN- 689 582,
Represented by its Secretary
3. Kuttoor Service Cooperative Bank Ltd No. A -708,
Kuttoor P.O, Pathanamthitta District- PIN- 689 551,
Represented by its Secretary.

By Adv. Sri. S. Sreedev

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, represented by its Chairman,
Department of Revenue, Ministry of Finance,
Government of India, North Block, New Delhi-110 001.
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 Aatakara Bhavan, Kawadiar,
Thiruvananthapuram-695 003.

5. Income Tax Officer (TDS), Arattukulakkara Complex,
A N Puram, Alappuzha – 688 011.

6. The Kerala State Cooperative Bank Ltd.,
(formerly Pathanamthitta District Co-operative Bank)
Mylapra Road- PIN- 689 645,
Represented by its Deputy General Manager.

This Writ Petition (Civil) coming up for orders on 11.04.2020, along with W.P.(C) TMP No. 37/2020 & connected cases, and upon hearing the arguments of Sri. S. Sreedev, learned counsel 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:

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

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**W.P.(C) TMP - 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49,
50, 51, 52, 53, 54, 55, 56, 57 & 58 of 2020 &
WPC No. 9388 of 2020**
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Dated this the 11th 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 27.05.2020.

A.K. JAYASANKARAN NAMBIAR, JUDGE.

SHAJI P. CHALY, JUDGE.