

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.7795 OF 2019(Y)

PETITIONER:

THE CHIRAYINKEEZHU SERVICE CO-OPERATIVE BANK LIMITED
NO.1155, BANK BUILDING, CHIRAYANKIL.P.O.
THIRUVANANTHAPURAM-695304, REPRESENTED BY ITS
SECRETARY ANIL KUMAR.A

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE GOVERNMENT
OF INDIA, NORTH BLOCK, NEW DELHI-110001, REPRESENTED
BY ITS CHAIRMAN
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, IS PRESS ROAD,
KOCHI-682018.
- 3 INCOME TAX OFFICER,
WARD 2(5)-RANGE 2 AYAKAR BHAVAN, INCOME TAX,
KOWADIAR, THIRUVANANTHAPURAM-695003.
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
HEAD OFFICE, THIRUVANANTHAPURAM EAST FORT P.O.,
THIRUVANANTHAPURAM-695023 REPRESENTED BY ITS GENERAL
MANAGER.
- 5 TREASURY DIRECTOR
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS
THYCAUD.P.O., THIRUVANANTHAPURAM-695014.
- 6 STATE OF KERALA
REPRESENTED BY ITS SECRETARY(CO-OPERATION),
GOVERNMENT OF KERALA, THIRUVANANTHAPURAM-695001

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC THOMAS ABRAHAM, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).10094/2019(J) AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.10094 OF 2019(J)

PETITIONER:

OACHIRA SERVICE CO-OPERATIVE BANK LTD.
NO. 1391, OACHIRA P.O, KOLLAM DISTRICT - 690 526,
REPRESENTED BY ITS SECRETARY MEERADEVI V.

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENTS:

- 1 THE CENTRAL BOARD OF DISTRICT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI - 110
001, REPRESENTED BY ITS CHAIRMAN
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I.S PRESS ROAD,
KOCHI - 682 018
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM - 695 003
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD
HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING,
CHINNAKKADA, KOLLAM - 691 001, REPRESENTED BY ITS
GENERAL MANAGER
- 5 TREASURY DIRECTOR
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,

THYCAUD P.O, THIRUVANANTHAPURAM - 695 014

6 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM - 695 001

R1 AND R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC, P.C SASIDHARAN, GP MM
JASMINE

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.10096 OF 2019(J)

PETITIONERS :

- 1 KULASEKHARAPURAM SERVICE COOPERATIVE BANK
LTD.NO.Q.218
NO.Q.218,CLAPPANA P.O, KOLLAM DISTRICT-690546,
REPRESENTED BY ITS SECRETARY LEELAMANY A,
- 2 VAYANAKAM SERVICE COOPERATIVE BANK LTD NO.1438,
VAYANAKAM, NJAKKANAL P.O, OACHIRA, KOLLAM DISTRICT-
690533, REPRESENTED BY ITS SECRETARY ANITHA
JAYAPRASAD. ,

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENTS :

- 1 THE CENTRAL BOARD OF DIRECT TAXES DEPARTMENT OF
REVENUE
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I.S.PRESS ROAD,
KOCHI-682018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM-695003.

- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD,
HEAD OFFICE, DISTRICT CO--OPERATIVE BANK BUILDING,
CHINNAKADA, KOLLAM-691001, REPRESENTED BY ITS
GENERAL MANAGER.
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O, THIRUVANANTHAPURAM-695014.
- 6 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY(CO-OPERATION) ,
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM-695001.

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY P.C SASIDHARAN. SC FOR KOLLAM DISTRICT CO-
OPERATIVE BANK LTD

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC, P.C SASIDHARAN, GP MM
JASMINE

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03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.10101 OF 2019(K)

PETITIONER/S:

VAKKOM FARMERS SERVICE CO-OPERATIVE BANK LTD
NO.542, VAKKOM P.O, THIRUVANANTHAPURAM - 695 308,
REPRESENTED BY ITS MANAGING DIRECTOR SATHEESAN. S.

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 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
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I S ROAD, KOCHI -
682 018
- 3 ADDITIONAL COMMISSINER OF INCOME TAX
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM - 695 003
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
HEAD OFFICE, THIRUVANANTHAPURM, EAST FORT P.O,
THIRUVANANTHAPURAM - 695 023, REPRESENTED BY ITS
GENERAL MANAGER
- 5 TREASURY DIRECTOR

DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O, TGIRUVANANTHAPURAM - 695 014

6 STATE OF KERALA
REPRESENTED BY ITS SECRETARY(CO-OPERATION),
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVNANTHAPURAM- 695 001

R1 AND R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

GP MM JASMINE

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03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
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PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.10105 OF 2019(K)

PETITIONER:

ARACKAL SERVICE CO-OPERATIVE BANK LTD.NO.1858
ARACKAL, PERUMANOOR P.O, KOLLAM DISTRICT - 691 532,
REPRESENTED BY ITS SECRETARY ABHILASH

BY ADV. DR.K.P.PRADEEP

RESPONDENTS:

- 1 THE CENTRAL BOARD OF DIRECT TAXES DEPARTMENT OF
REVENUE
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI - 110
001, REPRESENTED BY ITS CHAIRMAN
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION,MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I S PRESS ROAD,
KOCHI - 682 018
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM - 695 003
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD
HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING,
CHINNAKKADA, KOLLAM - 691 001, REPRESENTED BY ITS
GENERAL MANAGER
- 5 TREASURY OFFICER
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O, THIRUVANANTHAPURAM - 695 014
- 6 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,

THIRUVANANTHAPURAM - 695 001

R1 AND R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SC, P.C SASIDHARAN, THE KOLLAM DISTRICT CO-
OPERATIVE BANK LTD

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC, P.C SASIDHARAN, GP MM
JASMINE

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THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.10474 OF 2019(H)

PETITIONER:

VAZHAPPALLY SERVICE CO-OPERATIVE BANK LTD. NO. K
108
VAZHAPPALLY, CHANGANASSERY, KOTTAYAM, 686 103.
REPRESENTED BY ITS SECRETARY SHINY SEBASTIAN

BY ADVS.
SRI.T.A.SHAJI (SR.)
SHRI.NIKHIL SUNNY MOOKEN
SRI.S.ABHILASH VISHNU

RESPONDENTS:

- 1 THE COMMISSIONER OF INCOME TAX (TDS)
CENTRAL REVENUE BUILDING, IS PRESS ROAD,
COCHIN- 682 018
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AYAKAR BHAWAN,
KAWADIAR, TRIVANDRUM- 695 003
- 3 INCOME TAX OFFICER,
WARD-3, THIRUVALLA 689 101
- 4 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA,
CENTRAL REVENUE BUILDINGS, IS PRESS ROAD
KOCHI 682 018
- 5 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK
NEW DELHI- 110001
REPRESENTED BY ITS CHAIRMAN
- 6 THE KOTTAYAM DISTRICT CO-OEPRATIVE BANK LTD
DISTRICT CO-OEPRATIVE BANK BUILDING, T.B ROAD
CENTRAL JUNCTION, KOTTAYAM-686 001
REPRESENTED BY ITS GENERAL MANAGER.

7 STATE OF KERALA REPRESENTED BY THE
PRINCIPAL SECRETARY TO GOVT.,
CO-OPERATION(C) DEPARTMENT,
THIRUANANTHAPURAM 695 001

OTHER PRESENT:

SRI. CHRISTOPHER ABRAHAM- SC, SMT. MM.JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.10479 OF 2019(H)

PETITIONERS :

- 1 KANGAZHA SERVICE CO-OPERATIVE BANK LIMITED NO. 1145
REPRESENTED BY ITS SECRETARY KANGAZHA P.O.,
KOTTAYAM DISTRICT, KERALA, PIN- 695005.
- 2 NEENDOOR SERVICE CO-OPERATIVE BANK LIMITED,
NO.2641, REPRESENTED BY ITS SECRETARY NEENDOOR
P.O., KOTTAYAM DISTRICT, KERALA, PIN- 686601.
- 3 RANNI CO-OPERATIVE BANK LIMITED,
NO.65, REPRESENTED BY ITS SECRETARY RANNI P.O.,
PATHANAMTHITTA DISTRICT, KERALA, PIN- 689672.

BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENTS :

- 1 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, KOWDIAR, TRIVANDRUM- 695003.
- 2 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BLDG, IS PRESS ROAD, KOCHI-
682018.
- 3 THE TREASURY DIRECTOR,
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM- 695003.
- 4 THE SUB-TREASURY OFFICER,
SUB-TREASURY, KOTTAYAM, KOTTAYAM- 686601.
- 5 THE STATE OF KERALA,

REPRESENTED BY ITS SECRETARY (CO-OPERATION),
SECRETARIAT, THIRUVANANTHAPURAM- 695001.

6 THE KOTTAYAM DISTRICT CO-OPERATIVE BANK LTD.,
REPRESENTED BY ITS GENERAL MANAGER, KOTTAYAM-
686601.

7 THE PATHANAMTHITTA DISTRICT CO-OPERATIVE BANK LTD.,
REPRESENTED BY ITS GENERAL MANAGER, PATHANAMTHITTA-
689645.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R6 BY SRI.ATHUL SHAJI, SC, KOTTAYAM DISTRICT
CO.OPERATIVE BANK LTD.

R7 BY ADV. SRI.T.P.PRADEEP

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
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PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.10782 OF 2019(W)

PETITIONER/S:

EZHUMATTOOR SERVICE CO-OPERATIVE BANK LIMITED NO.
1546,
EZHUMATTOOR P.O. PATHANAMTHITTA-689586, REPRESENTED
BY ITS SECRETARY, LALITHAMMA M.K,

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDING, I.S PRESS ROAD,
KOCHI-682018.
- 3 THE INCOME TAX OFFICER,
INCOME TAX OFFICER, WARD-4, OFFICE OF THE
ADDITIONAL COMMISSIONER OF INCOME TAX, THIRUVALLA
RANGE, T.K. ROAD, THIRUVALLA, PATHANAMTHITTA-
689101.
- 4 THE PATHANAMTHITTA DISTRICT CO-OPERATIVE BANK
HEAD OFFICE, PATHANAMTHITTA, PATHANAMTHITTA-689645,
REPRESENTED BY ITS GENERAL MANAGER.
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,

THYCAUD P.O, THIRUVANANTHAPURAM-695014.

6 THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY(CO-OPERATION)
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.

R1 AND R3 BY ADV. SRI.CHRISTOPHER ABRAHAM
R4 BY ADV. SRI.T.P.PRADEEP

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
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PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.11301 OF 2019(K)

PETITIONER/S:

M/S. KARAKULAM SERVICE CO-OPERATIVE BANK LTD.
KP-1/382, KARAKULAM.P.O., NEDUMANGAD, TRIVANDRUM-
695564-REPRESENTED BY ITS SECRETARY,
SHRI.K.PADMAKUMAR

BY ADVS.
SRI.V.P.NARAYANAN
SMT.DIVYA RAVINDRAN

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001-
REPRESENTED BY ITS CHAIRMAN
- 2 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I.S. PRESS ROAD,
KOCHI-682018.
- 3 THE INCOME TAX OFFICER,
WARD 2 (3), THIRUVANANTHAPURAM-695003
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
LTD.,
NEDUMANGAD MAIN BRANCH, THIRUVANANTHAPURAM.
- 5 THE TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUDU.P.O., THIRUVANANTHAPURAM-695014.
- 6 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM-695001

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
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PRESENT

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TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.11420 OF 2019(B)

PETITIONER/S:

- 1 CHATHANNOOR SERVICE CO-OPERATIVE BANK LTD.
NO.2544, CHATHANNOOR.P.O., KOLLAMDISTRICT-691572,
REPRESENTED BY ITS SECRETARY IN CHARGE,
RAJENDRAPRASAD.
- 2 CHATHANNOOR RURAL CO-OPERATIVE SOCIETY LTD.
NO.1425, CHATHANNOOR.P.O., KOLLAM DISTRICT-691572,
REPRESENTED BY ITS SECRETARY SUJADEVI.G

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I.S.RESS ROAD,
KOCHI-682018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM-695003.
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD.,
HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING,
CHINNAKADA, KOLLAM-691001, REPRESENTED BY ITS
GENERAL MANAGER.

5 TREASURY DIRECTOR,
 DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
 THYCAUD.P.O., THIRUVANANTHAPURAM-695014.

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

R1 AND R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.P.C SASIDHARAN, THE KOLLAM DISTRICT CO-
OPERATIVE BANK LTD.,

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC, P.C SASIDHARAN (R4),
GP MM JASMINE

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PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.11438 OF 2019(D)

PETITIONER/S:

POLPULLY SERVICE CO-OPERATIVE BANK LIMITED
NO.F 1198, REPRESENTED BY ITS SECRETARY POLPULLY
P.O., PALAKKAD DISTRICT, KERALA, PIN - 678 552
BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENTS:

- 1 THE TREASURY DIRECTOR,
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM - 695 003
- 2 THE SUB -TREASURY OFFICER
SUB-TREASURY, PALAKKAD
- 3 THE ADDITIONAL COMMISSIONER OF INCOME TAX
TDS RANGE, KOWDIAR, TRIVANDRUM - 695 003
- 4 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BLDG, IS PRESS, ROAD, KOCHI
- 682 018
- 5 THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
SECRETARIAT, THIRUVANANTHAPURAM - 695 001
R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.11507 OF 2019(K)

PETITIONER:

KOTTAYI SERVICE CO-OPERATIVE BANK LIMITED
NO.F. 1223 REPRESENTED BY ITS SECRETARY KOTTAYI
P.O, PALAKKAD DISTRICT, KERALA, PIN-678 572

BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 THE TREASURY DIRECTOR
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM-695 003
- 2 THE SUB TREASURY OFFICER,
SUB-TREASURY, KOZHALMANNAM, PALAKKAD.
- 3 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, KOWDIAR, TRIVANDRUM-695 003
- 4 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BLDG, IS PRESS , ROAD,
KOCHI-682 018
- 5 THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
SECRETARIAT, THIRUVANANTHAPURAM-695 001
R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.11895 OF 2019(J)

PETITIONER/S:

KUMARANALLOOR SERVICE CO-OPERATIVE BANK LIMITED
NO.3898, REPRESENTED BY ITS SECRETARY,
PERUMBAIKKDU.P.O., KOTTAYAM DISTRICT, KERALA, PIN-
686016.

BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 THE TREASURY DIRECTOR,
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM-695003.
- 2 THE DISTRICT TREASURY OFFICER,
DISTRICT TREASURY, KOTTAYAM.
- 3 THE SUB-TREASURY OFFICER,
SUB-TREASURY, GANDHINAGAR.
- 4 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, KOWDIAR, TTRIVANDRUM-695003.
- 5 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BLDG., I.S.PRESS ROAD,
KOCHI-682018.
- 6 THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
SECRETARIAT, THIRUVANANTHPURAM-695001.

R4 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12270 OF 2019(G)

PETITIONER/S:

- 1 KANMANAM SERVICE CO-OPERATIVE BANK LIMITED,
NO.10585, KANMANAM P.O., MALAPPURAM (DT), PIN- 676
551, REPRESENTED BY ITS SECRETARY MOHAMED BASHEER.
- 2 VENGARA SERVICE CO-OPERATIVE BANK LIMITED,
NO.1186, VENGARA P.O., MALAPPURAM (DT), PIN - 676
304, REPRESENTED BY ITS SECRETRY, HAMEED M.
- 3 CHERIYAMUNDAM SERVICE CO-OPERATIVE BANK LIMITED,
NO.D 1974, THALKKADATHOOR P.O., MALAPPURAM (DT),
PIN - 676 103, REPRESENTED BY ITS SECRETARY IN-
CHARGE, K.O.NIHMATHULLA.
- 4 TANALUR SERVICE CO-OPERATIVE BANK LIMITED,
NO.M.2, K.PURAM P.O., MALAPPURAM (DT), PIN- 676
307, REPRESENTED BY ITS SECRETARY IN-CHARGE, SAJEEV
P.K.
- 5 THALAKKAD SERVICE CO-OPERATIVE BANK LIMITED,
NO.4391, VENGALUR P.O., MALAPPURAM (DT), PIN - 676
102, REPRESENTED BY ITS SECRETARY, JAYADEVAN P.T.
- 6 EDARIKODE SERVICE CO-OPERATIVE BANK LIMITED,
NO.10739, EDARIKODE P.O., MALAPPURAM (DT), PIN- 676
501, REPRESENTED BY ITS SECRETARY, ABDUL JALEEL.
- 7 ANANTHAVOOR SERVICE CO-OPERATIVE BANK LIMITED,
NO.F. 1545, ANANTHAVOOR P.O., MALAPPURAM (DT), PIN-
676 301, REPRESENTED BY ITS SECRETARY, ALAVI K.
- 8 ATHAVANAD SERVICE CO-OPERATIVE BANK LIMITED,
NO.D 1933, KARIPPOL P.O., MALAPPURAM (DT), PIN -
676 552, REPRESENTED BY ITS SECRETARY, MOHAMMED
HARIS K.K.
- 9 KURUMBATHUR SERVICE CO-OPERATIVE BANK LIMITED,
PUNNATHALA P.O., MALAPPURAM (DT), PIN- 676 551,

REPRESENTED BY ITS SECRETARY, MOHAMMED SALEEM P.

10 PONMUNDAM SERVICE CO-OPERATIVE BANK LIMITED,
PONMUNDAM P.O., MALAPPURAM (DT), PIN - 676 108,
REPRESENTED BY ITS SECRETARY, BAHAVUDHEEN.

BY ADVS.

SRI.C.A.JOJO

SRI.JACOB CHACKO

SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
SECRETARIAT, THIRUVANANTHAPURAM - 695 001.
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, KOWDIAR, TRIVANDRUM - 695 003.
- 3 THE COMMISSIONER OF INCOME TAX (TDS),
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BLDG., IS PRESS ROAD, KOCHI
- 682 018.
- 4 THE TREASURY DIRECTOR,
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM - 695 003.
- 5 THE DISTRICT TREASURY OFFICER,
DISTRICT TREASURY, MALAPPURAM - 676 101.
- 6 THE SUB TREASURY OFFICER,
SUB TREASURY, TIRUR - 676 101.
- 7 THE SUB TREASURY OFFICER,
SUB-TREASURY, VALANCHERY P.O., PIN- 676 552.
- 8 THE SUB TREASURY OFFICER,
SUN-TREASURY, KOTTACKAL P.O., PIN - 676 503.
- 9 THE SUB TREASURY OFFICER,
SUB-TREASURY, VENGARA P.O., PIN- 676 304.
- 10 MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD.,
MANJERI ROAD, MALAPPURAM, PIN- 676 505.
- 11 URBAN CO-OPERTIVE BANK PERINTHALMANNA,
PERINTHALMANNA P.O., MALAPPURAM (DT), PIN- 676 101.

- 12 MANJERY COOPERATIVE URBAN BANK,
MANJERI P.O., PIN- 676 121.
- 13 KOTTACKAL CO-OPERATIVE URBAN BANK,
KOTTACKAL P.O., PIN - 676 503.
- 14 PONNANI URBAN CO-OPERTIVE BANK,
PONNANI P.O., PIN- 679 577.
- 15 KERALA STATE CO-OPERATIVE BANK,
MALAPPURAM BRANCH, PIN-676 505.

R2 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R15 BY ADV. SRI.GILBERT GEORGE CORREYA

R10 BY ADV. I.V PRAMOD; SC FOR MALAPPURAM DISTRICT
CO-OPERATIVE BANK LTD

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12271 OF 2019(H)

PETITIONER/S:

- 1 KUTTIPPURAM SERVICE CO-OPERATIVE BANK LIMITED
NO.M 729, KUTTIPPURAM P.O., MALAPPURAM (DT), PIN-
679 571 REPRESENTED BY ITS SECRETARY, ABDUL RSHEED.
- 2 MANGALAM SERVICE CO-OPERATIVE BANK LIMITED
NO.9701, MANGALAM P.O., MALAPPURAM (DT), PIN-676
561 REPRESENTED BY ITS SECRETARY, ABDUL MAJEED.
- 3 TRIPRANGODE SERVICE CO-OPERATIVE BANK LIMITED
NO.D1910, TRIPRANGODE P.O., MALAPPURAM (DT), PIN-
676 108 REPRESENTED BY ITS SECRETARY, SAJEEV P.V.
- 4 THIRUNAVAYA SERVICE CO-OPERATIVE BANK LIMITED
NO.D 1910, THIRUNAVAYA P.O., PIN-676 301
REPRESENTED BY ITS SECRETARY, SURESH K.M., AGED 49
YEARS, S/O. PARANGODAN NAIR.
- 5 VALAVANNUR SERVICE CO-OPERATIVE BANK LIMITED
NO.D 1959, VALAVANNUR P.O., MALAPPURAM (DT), PIN-
676 551 REPRESENTED BY ITS SECRETARY IN-CHARGE
YOOSAF KALLERI.
- 6 VET TOM SERVICE CO-OPERATIVE BANK LIMITED
NO.1823, VET TOM P.O., MALAPPURAM (DT), PIN-676 102
REPRESENTED BY ITS SECRETARY, DAMKUMAR P.R.
- 7 THE OZHUR SERVICE CO-OPERATIVE BANK LIMITED
NO.F 1586, OZHUR P.O., MALAPPURAM (DT), PIN-676 307
REPRESENTED BY ITS SECRETARY IN-CHARGE E PADMAJA.
- 8 TIRUR SERVICE CO-OPERATIVE BANK LIMITED
NO.10094, TIRUR P.O., MALAPPURAM (DT), PIN-676 101
REPRESENTED BY ITS SECRETARY, UMMER K.
- 9 VALANCHERY SERVICE CO-OPERATIVE BANK LIMITED
NO.M 728, VALANCHERY P.O., MALAPPURAM (DT), PIN-676
552 REPRESENTED BY ITS SECRETARY, P.SASIKUMAR.

10 THE KALPAKANCHERY SERVICE CO-OPERATIVE BAJK LIMITED
NO.1808, KALPAKANCHERY P.O., MALAPPURAM (DT), PIN-
676 551 REPRESENTED BY ITS SECRETARY, MRS.
KADIYAMMAKUTTY KALLATTIL.

BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
SECRETARIAT, THIRUVANANTHAPURAM-695 001.
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX
TDS RANGE, KOWDIAR, TRIVANDRUM-695 003.
- 3 THE COMMISSIONER OF INCOME TAX (TDS)
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDING, IS PRESS ROAD,
KOCHI-682018.
- 4 THE TREASURY DIRECTOR
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM-695 003.
- 5 THE DISTRICT TREASURY OFFICER
DISTRICT TREASURY, MALAPPURAM, 676 101.
- 6 THE SUB TREASURY OFFICER
SUB TREASURY, TIRUR-676 101.
- 7 THE SUB TREASURY OFFICER
SUB-TREASURY, VALANCHERY P.O., PIN-676 552.
- 8 THE SUB TREASURY OFFICER
SUB TREASURY, KOTTACKAL P.O., PIN-676 503.
- 9 THE SUB TREASURY OFFICER
SUB-TREASURY, VENGARA P.O, PIN-676 304.
- 10 MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD.
MANJERI ROAD, MALAPPURAM, PIN-676 505.
- 11 URBAN CO-OPERATIVE BANK PERINTHALMANNA
PERINTHALMANNA P.O., MALAPPURAM (DT), PIN-676 505.

- 12 MANJERY CO-OPERATIVE URBAN BANK
MANJERI P.O., PIN-676121.
- 13 KOTTACKAL CO-OPERTIVE URBAN BANK
KOTTACKAL P.O., PIN-676 503.
- 14 PONNANI URBAN CO-OPERATIVE BANK
PONNANI P.O., PIN-679 577.
- 15 KERALA STATE CO-OPERATIVE BANK
MALAPPURAM BRANCH, PIN-676 505.

R2 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R15 BY ADV. SRI.GILBERT GEORGE CORREYA

R10 BY ADV. I.V PRAMOD; SC FOR MALAPPURAM DISTRICT
CO-OPERATIVE BANK LTD

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12352 OF 2019(T)

PETITIONER:

THE PULLUMPARA SERVICE CO-OPERATIVE BANK
LTD.NO.2429
REPRESENTED BY ITS SECRETARY, MUKKUDIL P.O.,
VENJARAMOODU, THIRUVANANTHAPURAM DISTRICT-695 607.

BY ADVS.
SRI.T.R.HARIKUMAR
SRI.JAIBY PAUL
SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER OF INCOME TAX
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX,
TDS RANGE, IIRD FLOOR, AAYAKAR BHAVAN, KOWDIAR
P.O., THIRUVANANTHAPURAM DISTRICT-695 003.
- 2 THE CENTRAL BOARD OF DIRECT TAXES
REPRESENTED BY ITS CHAIRPERSON, ROOM NO.143 E,
NORTH BLOCK, DEPARTMENT OF REVENUE (CBDT)/MINISTRY
OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001.
- 3 UNION OF INDIA
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET
SECRETARIAT, RAISANA HILL, NEW DELHI-110 001.
- 4 THE REGISTRAR OF CO-OPERATIVE SOCIETIES
THIRUVANANTHAPURAM-695 001.
- 5 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
LTD.
REPRESENTED BY ITS GENERAL MANAGER, HEAD OFFICE,
EAST FORT, THIRUVANANTHAPURAM-695 023.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R5 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12403 OF 2019(A)

PETITIONER/S:

THE MANICKAL SERVICE CO-OPERATIVE BANK LTD NO.1910,
REPRESENTED BY ITS SECRETARY, PIRAPPANCODE
P.O.THIRUVANANTHAPURAM DISTRICT 695 607

BY ADVS.

SRI.T.R.HARIKUMAR

SRI.JAIBY PAUL

SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER OF INCOME TAX
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOMENT
TAX, TDS RANGE, IIRD FLOOR, AAYAKAR BHAVAN, KOWDIAR
P.O.THIRUVANANTHAPURAM DISTRICT 695 003.
- 2 THE CENTRAL BOARD OF DIRECT TAXES,
REPRESENTED BY ITS CHAIRPERSON, ROOM NO 143 E,
NORTH BLOCK, DEPARTMENT OF REVENUE (CBDT) MINISTRY
OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI 110001.
- 3 UNION OF INDIA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET
SECRETARIAT, RAISANA HILL, NEW DELHI 110001.
- 4 THE REGISTRAR OF CO-OPERATIVES SOCIETIES,
THIRUVANANTHAPURAM-695 001.
- 5 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
LTD,
REPRESENTED BY ITS GENERAL MANAGER, HEAD OFFICE,
EAST FORT, THIRUVANANTHAPURAM- 695 023.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R5 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM

DIST. CO.OP BANK

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12407 OF 2019(A)

PETITIONER/S:

- 1 KOLKALAM SERVICE CO-OPERATIVE BANK LIMITED
NO F 1073, CHENGOTTUR P.O, MALAPPURAM (DT) PIN 676
503, REPRESENTED BY ITS SECRETARY, AYISHAKUTTY O.
- 2 THE MARAKKARA SERVICE CO-OPERATIVE BANK LIMITED NO
F90738,
RANDATHANI P.O MALAPPURAM (DT) PIN 676 510,
REPRESENTED BY ITS SECRETARY, INDU T,
- 3 PURATHUR SERVICE CO-OPERATIVE BANK LIMITED, NO
D1902,
PURATHUR P.O.MALAPPURAM (DT) PIN 676 102,
REPRESENTED BY ITS SECRETARY IN CHARGE ASHRAF N.
- 4 VADAKKUMPURAM SERVICE CO-OPERATIVE BANK LIMITED, NO
1505,
EDAYUR NORTH PO PIN 676 52, REPRESENTED BY ITS
SECRETARY, VINOD V.
- 5 IRINBILIYAM SERVICE CO-OPERATIVE BNAK LIMITED NO
10445,
IRIMBILIYAM P.O.MALAPPURAM (DT) PIN 679 572,
REPRESENTED BYITS SECRETARY P.M. BALACHANDRAN.
- 6 ARIYALLUR SERVICE CO-OPERATIVE BANK LIMITED NO F
7730,
ARIYALLUR P.O.MALAPPURAM (DT) PIN 676
312,REPRESENTED BY ITS SECRETARY, SMITHA K.

BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 STATE OF KERALA

REPRESENTED BY ITS SECRETARY (CO-OPERATION)
SECRETARIAT, THIRUVANANTHAPURAM 695 001.

- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX, TDS
RANGE,
KOWDIAR, TRIVANDRUM-695 003.
- 3 THE COMMISSIONER OF INCOME TAX (TDS),
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BLDG, IS PRESS , ROAD KOCHI
682 018.
- 4 THE TREASURY DIRECTOR,
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM 695 003.
- 5 THE DISTRICT TREASURY OFFICER,
DISTRICT TREASURY, MALAPPURAM 676 101,
- 6 MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD,
MANJERI ROAD, MALAPPURAM, PIN 676 505

R2 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R6 BY ADV. SRI.I.V.PRAMOD

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12453 OF 2019(F)

PETITIONER/S:

PONNANI SERVICE CO-OPERATIVE BANK LIMITED NO.4841,
PONNANI, MALAPPURAM DISTRICT.
REPRESENTED BY SECRETARY
BY ADV. SRI.O.D.SIVADAS

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (TDS),
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD,
ERNAKULAM, PIN-682018.
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX (TDS),
KOZHIKODE, PIN-673001.
- 3 THE MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD.,
DISTRICT CO-OPERATIVE BANK BUILDING, MALAPPURAM,
PIN-676504, REPRESENTED BY GENERAL MANAGER.
- 4 THE BRANCH MANAGER,
MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD., EVENING
BRANCH, PONNAI, MALAPPURAM, PIN-679577.
- 5 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
DEPARTMENT OF CO-OPERATION, JAWAHAR SAHAKARANA
BHAVAN, DPI JUNCTION, THYCAUD P.O.,
THIRUVANANTHAPURAM, PIN-695014.
R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT
R3-4 BY ADV. SRI.I.V.PRAMOD

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12498 OF 2019(J)

PETITIONER/S:

THE NELLIMOODU SERVICE CO-OPERATIVE BANK
LTD.NO.2639
REPRESENTED BY ITS SECRETARY, NELLIMOODU P.O,
THIRUVANANTHAPURAM DISTRICT-695 524

BY ADVS.
SRI.T.R.HARIKUMAR
SRI.JAIBY PAUL
SRI.ARJUN RAGHAVAN

RESPONDENTS:

- 1 THE ASSISTANT COMMISSIONER OF INCOME TAX
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX,
TDS RANGE, IIIIRD FLOOR, AAYAKAR BHAVAN, KOWDIAR
P.O, THIRUVANANTHAPURAM DISTRICT-695 003
- 2 THE CENTRAL BOARD OF DIRECT TAXES.,
REPRESENTED BY ITS CHAIRPERSON, ROOM NO. 143 E,
NORTH BLOCK, DEPARTMENT OF REVENUE (CBDT)/MINISTRY
OF FINANCE, GOVERNMENT OF INDIA, MINISTRY OF
FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001
- 3 UNION OF INDIA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET
SECRETARIAT, RAISANA HILL, NEW DELHI-110 001
- 4 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
THIRUVANANTHAPURAM-695 001.
- 5 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
LTD,
REPRESENTED BY ITS GENERAL MANAGER, HEAD OFFICE,
EAST FORT, THIRUVANANTHAPURAM-695 023

R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX

DEPARTMENT
R5 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12547 OF 2019(P)

PETITIONER/S:

- 1 BALARAMAPURAM SERVICE CO-OPERATIVE BANK LTD.,
T/14, BALARAMAPURAM, THIRUVANANTHAPURAM, PIN - 695
501, REPRESENTED BY ITS SECRETARY A.JAFEERKHAN.
- 2 VENPAKAL SERVICE CO-OPERATIVE BANK LTD.NO.T 155,
VENPAKAL P.O., VIA, ARALUMMOODU, NEYYATTINKARA,
THIRUVANANTHAPURAM - 695 123, REPRESENTED BY ITS
SECRETARY, SINI V.G.
- 3 KALLIYOOR SERVICE CO-OPERATIVE BANK LTD.NO.1243,
KALLIYOOR P.O., THIRUVANANTHAPURAM - 695 042,
REPRESENTED BY ITS SECRETARY, MURALEEDHARAN P.
- 4 ANTHIYOOR SERVICE CO-OPERATIVE BANK LTD.NO.1166,
ANTHIYOOR, BALARAMAPURAM P.O., THIRUVANANTHAPURAM -
695 501, REPRESENTED BY ITS SECRETARY C.PREMAKUMAR.
- 5 AVANAKUZHI SERVICE CO-OPERATIVE BANK LTD.NO.2387,
THANNIMOODU P.O., THIRUVANANTHAPURAM - 695 123,
REPRESENTED BY ITS SECRETARY P.S.JAYASREE.

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 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.

- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX KERALA REGION,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL REVENUE BUILDINGS, I S PRESS ROAD, KOCHI - 682 018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR, THIRUVANANTHAPURAM - 695 003.
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK HEAD OFFICE,
THIRUVANANTHAPURAM EAST FORT P.O., THIRUVANANTHAPURAM - 695 023, REPRESENTED BY ITS GENERAL MANAGER.
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS, THYCAUD P.O., THIRUVANANTHAPURAM - 695 014.
- 6 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION), GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM - 695 001.

R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX DEPARTMENT
R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM DIST. CO.OP BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12582 OF 2019(W)

PETITIONER/S:

THE ARUVIKKARA FARMERS SERVICE CO-OPERATIVE BANK
LTD NO.603, REPRESENTED BY ITS MANAGING DIRECTOR,
ARUVIKKARA.P.O, THIRUVANANTHAPURAM DISTRICT-695564.

BY ADVS.

SRI.T.R.HARIKUMAR

SRI.JAIBY PAUL

SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER OF INCOME TAX,
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX,
TDS RANGE, IIIRD FLOOR, AAYAKAR BHAVAN,
KOWDIAR.P.O, THIRUVANANTHAPURAM DISTRICT-695003.
- 2 THE CENTRAL BOARD OF DIRECT TAXES,
REPRESENTED BY ITS CHAIRPERSON, ROOM NO.143 E,
NORTH BLOCK DEPARTMENT OF REVENUE (CBDT)/MINISTRY
OF FINANCE, GOVERNMENT OF INDIA, NOW DELHI-110001.
- 3 UNION OF INIDA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET
SECRETARIAT, RAISANA HILL, NEW DELHI-110001
- 4 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
THIRUVANANTHAPURAM-695001
- 5 THE THIRUVANANTHAPURAM DISTRICT
CO-OPERATIVE BANK LTD, REPRESENTED BY ITS GENERAL
MANAGER, HEAD OFFICE, EAST FORT,
THIRUVANANTHAPURAM-695023.

R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R5 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM

DIST. CO.OP BANK

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12696 OF 2019(J)

PETITIONER/S:

PEROORKADA SERVICE CO-OPERATIVE BANK LIMITED
NO. T 1412, REPRESENTED BY ITS SECRETARY PEROORKADA
P.O, THIRUVANANTHAPURAM DISTRICT, KERALA, PIN 695
005

BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 KERALA STATE CO-OPERATIVE BANK LTD
REPRESENTED BY ITS MANAGING DIRECTOR, CO-OP BANK
TOWER, TRIVANDRUM 695 003
- 2 KERALA STATE CO-OPERATIVE BANK LTD,
REPRESENTED BY ITS DEPUTY GENERAL MANAGER, CO-OP
BANK TOWER, TRIVANDRUM 695 003
- 3 KERALA STATE CO-OPERATIVE BANK LTD,
REPRESENTED BY ITS BRANCH MANAGER, PEROORKADA
BRANCH, TRIVANDRUM 695 003
- 4 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, KOWDIAR, TRIVANDRUM 695 003

R1 BY ADV. SRI.GILBERT GEORGE CORREYA
R4 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12709 OF 2019(K)

PETITIONER/S:

THE NATTAKOM CO-OPERATIVE BANK
NO.86, H.P.PAKKIL.P.O., KOTTAYAM-686012.
REPRESENTED BY ITS SECRETARY G.K.GEETHAKUMARI

BY ADVS.
SRI.T.A.SHAJI (SR.)
SHRI.NIKHIL SUNNY MOOKEN
SRI.S.ABHILASH VISHNU

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX(TDS)
CENTRAL REVENUE BUILDING, IS PRESS ROAD, COCHIN-
682018.
- 2 THE ADDL.COMMISSIONER OF INCOME TAX
TDS RANGE, 3RD FLOOR, AYAKAR BHAWAN, KAWADIAR,
TRIVANDRUM-695003.
- 3 INCOME TAX OFFICER,
WARD-3, KOTTAYAM-686001.
- 4 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, IS PRESS ROAD,
KOCHI-682018.
- 5 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 6 THE KOTTAYAM DISTRICT CO-OPERATIVE BANK LTD.,
DISTRICT CO-OPERATIVE BANK BUILDING, T.B.ROAD,
CENTRAL JUNCTION, KOTTAYAM-6860001, REPRESENTED BY
ITS GENERAL MANAGER.

7 STATE OF KERALA
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVT.,
CO-OPERATION (C) DEPARTMENT, THIRUVANNATHAPURAM-
PIN-695001.

R1 TO R5 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R6 BY SRI.ATHUL SHAJI, SC, KOTTAYAM DISTRICT
CO.OPERATIVE BANK LTD.

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12758 OF 2019(T)

PETITIONER/S:

THE VAMANAPURAM SERVICE CO-OPERATIVE BANK LTD
NO.927
REPRESENTED BY ITS SECRETARY, VAMANAPURAM P.O,
THIRUVANANTHAPURAM DISTRICT 695 606

BY ADVS.
SRI.M.SASINDRAN
SRI.V.VENUGOPAL

RESPONDENT/S:

- 1 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.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX KERALA
REGION,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL
REVENUE BUILDINGS, I.S PRESS ROAD, KOCHI 682 018.
- 3 INCOME TAX OFFICER,
WARD (25)-RANGE 2
AYAKAR BHAVAN, INCOME TAX, KOWADIAR,
THIRUVANANTHAPURAM 695 003
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
HEAD OFFICE,
THIRUVANANTHAPURAM, EAST FORT P.O,
THIRUVANANTHAPURAM 695 023
REPRESENTED BY ITS GENERAL MANAGER.
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O, THIRUVANANTHAPURAM 695 014
- 6 STATE OF KERALA,

REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM 695 001

R2 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12828 OF 2019(C)

PETITIONER/S:

AREACODE SERVICE CO-OPERATIVE BANK LTD.
NO. F.1571, AREACODE, P.O AREACODE 673 639
MALAPPURAM DISTRICT, REPRESENTED BY ITS SECRETARY.

BY ADV. SRI.P.C.SASIDHARAN

RESPONDENT/S:

- 1 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
- 2 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL REVENUE BUILDINGS, I.S PRESS ROAD, KOCHI 682 018
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE, INCOME TAX OFFICE, ERNAKULAM, CENTRAL REVENUE BUILDING, IFS ROAD, KOCHI 682018
- 4 ADDITIONAL COMMISSIONER OF INCOME TAX, INCOME TAX, THIRUR, MALAPPURAM DISTRICT 676 101
- 5 MALAPPURAM DISTRICT CO-OPERATIVE BANK, REPRESENTED BY ITS GENERAL MANAGER, MALAPPURAM 676 505
- 6 DIRECTOR OF TREASURIES, OFFICE OF THE DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS, THYCAUD P.O, THIRUVANANTHAPURAM 695 014
- 7 STATE OF KERALA, REPRESENTED BY ITS SECRETARY (CO-OPERATION) GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM 695 001

- 8 KERALA STATE CO-OPERATIVE BANK,
REPRESENTED BY ITS MANAGING DIRECTOR, CO-TOWERS,
THIRUVANANTHAPURAM 695 001
- 9 BRANCH MANAGER,
KERALA STATE CO-OPERATIVE BANK, MALAPPURAM 676 121
- 10 MANJERI CO-OPERATIVE URBAN BANK,
MANJERI , REPRESENTED BY ITS GENEREAL MANAGER,
MALAPPURAM DISTRICT 676 121
- 11 PERINTHALMANNA CO-OPERATIVE URBAN BANK,
REPRESENTED BY ITS GENERAL MANAGER, PEREINTHALMANNA
679 322

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R7 BY GOVERNMENT PLEADER

R8 AND R9 BY ADV. SRI.GILBERT GEORGE CORREYA

R5 BY ADV. I.V PRAMOD; MALAPPURAM DISTRICT CO-
OPERATIVE BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.12900 OF 2019(J)

PETITIONER/S:

VATTIYOORKAVU SERVICE CO-OPERATIVE BANK LIMITED
NO.1652 REPRESENTED BY ITS SECRETARY,
VATTIYOORKAVU.P.O, THIRUVANANTHAPURAM DISTRICT,
KERALA, PIN-695013
BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 KERALA STATE CO-OPERATIVE BANK LTD
REPRESENTED BY ITS MANAGING DIRECTOR, CO-OP BANK
TOWER, TRIVANDRUM-695003
- 2 THE BRANCHJ MANAGER,
KERALA STATE CO-OPERATIVE BANK LTD PEROORKADA
BRANCH, TRIVADNRUM-695005.
- 3 THE MANAGING DIRECTOR,
TRIVANDRUM DISTRICT CO-OPERATIVE BANK LTD,
TRIVANDRUM-695003
- 4 THE BRANCH MANAGER,
TRIVANDRUM CO-OPERATIVE URBANBANK LTD P.B.NO.115,
M.G.ROAD, TRIVANDRUM-695001
- 5 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, KOWDIAR, TRIVANDRUM-695003.
R1 BY ADV. SRI.GILBERT GEORGE CORREYA
R3 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK
R5 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.13062 OF 2019(G)

PETITIONER/S:

- 1 AYIROOR VILLAGE SERVICE CO-OPERATIVE BANK LIMITED
ELAKAMON P.O, AYIROOR, VARKALA, THIRUVANANTHAPURAM
695 310, REPRESENTED BY ITS SECRETARY
PRASANNAKUMARI P.O.
- 2 EDAVA SERVICE CO-OPEARATIVE BANK LTD NO. 3782,
EDAVA P.O, THIRUVANANTHAPURAM 695 311
REPRESENTED BY ITS SECRETARY R. PUSHPALETHA.
- 3 MUTTATHARA SERVICE CO-OPERATIVE BANK LTD,
NO. 413, MUTTATHARA, VALLAKKADAVU P.O,
THIRUVANANTHAPURAM 695 008
REPRESENTED BY ITS SECRETARY BEENA S.
- 4 CHEMMARUTY SERVICE CO-OPERATIVE BANK LTD T NO 328,
PANAYARA P.O, VARKALA, THIRUVANANTHAPURAM 695 146
REPRESENTED BY ITS SECRETARY SAHAJA S.
- 5 VETTOOR SEREVICE CO-OPERATIVE BANK LTD T 728
MELEVETTOOR P.O, VARKALA, THIRUVANANTHAPURAM 695
312
REPRESENTED BY ITS SECRETARY GIRIJA D.

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 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.

- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRASL REVENUE BUILDINGS, I S PRESS ROAD,
KOCHI 682 018
- 3 ADDITIONAL COMMISSIONEER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM 695 003
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK,
HEAD OFFICE, THIRUVANANTHAPURAM, EAST FORT P.O,
THIRUVANANTHAPURAM 695 023
REPRESENTED BY ITS GENERAL MANAGER.
- 5 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD,
HEAD OFFICE, DITRICT CO-OPERATIVE BANK BUILDING,
CHINNAKADA, KOLLAM 691 001
REPRESENTED BY ITS GENERAL MANAGER.
- 6 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O, THIRUVANANTHAPURAM 695 014
- 7 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM 695 001

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

R5 BY SRI. P.C SASIDHARAN FOR THE KOLLAM DISTRICT
CO-OPERATIVE BANK LTD

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.13412 OF 2019(B)

PETITIONER/S:

- 1 THE KEEZHOO SERVICE CO-OPERATIVE BANK LTD.,
NO.K.323,KEEZHOOR.P.O,KOTTAYAM DIST.-686605,REP.BY
ITS SECRETARY MS.SHOBHANA.M.M.
- 2 THE KAPPUMTHALA SERVICE CO-OPERATIVE BANK
LTD.NO.K.142,
KAPPUMTHALA.P.O,MUTTUCHIRA-686612, REP.BY ITS
SECRETARY MS.LISSYMOL GEORGE.

BY ADVS.
SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD
SHRI.ABRAHAM JOB
SRI.AJAY V.ANAND

RESPONDENT/S:

- 1 THE ADDITIONAL COMMISSIONER OF INCOME TAX (TDS)
3RD FLOOR,39 AAYAKARBHAVAN, KOWDIAR,
THIRUVANANTHAPURAM-695003.
- 2 THE KOTTAYAM DISTRICT CO-OPERATIVE BANK LTD.
DISTRICT CO-OPERATIVE BANK BUILDING, POST BOX
NO.140,KOTTAYAM-686001.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT
R2 BY ADV. SRI.ATHUL SHAJI

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.13546 OF 2019(P)

PETITIONER/S:

MITHIRMALA SERVICE CO-OPERATIVE BANK LTD
NO.2452 KALLARA PANCHAYAT NEDUMANGAD TALUK,
MITHIRAMALA.P.O., THIRUVANANTHAPURAM-695610
REPRESENTED BY ITS SECRETARY SHYLA

BY ADV. SRI.C.S.SUMESH

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA CENTRAL REVENUE BUILDING, S IS PRESS ROAD,
KOCHI-682018
- 3 INCOME TAX OFFICER,
WARD 2(5)-RANGE 2 AYAKAR BHAVAN, INCOME TAX,
KOWDIAR THIRUVANANTHAPURAM-695003
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
HEAD OFFICE, THIRUVANANTHAPURAM EAST FORT .P.O,
THIRUVANANTHAPURAM-695023 REPRESENTED BY IT'S
GENERAL MANAGER.
- 5 TREASURY DIRECTOR
DIRECTORATE OF TREASURIES, KRISHNA BUILDING, S
THYCAUD.P.O., THIRUVANANTHAPURAM-695014
- 6 STATE OF KERALA
REPRESENTED BY ITS SECRETARY(CO-OPERATION)
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM-695001

R1 BY ADV. SHRI.P.VIJAYAKUMAR, ASG OF INDIA
R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT
R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.13695 OF 2019(J)

PETITIONER:

AMBALATHUMBHAGOM SERVICE CO-OPERATIVE BANK LTD
NO. 2836 AMBALATHUMBHAGAM, PORUVAZHY, KOLLAM
DISTRICT 690 520,
REPRESENTED BY ITS SECRETARY, K VISWANATHAN THAMPI.

BY ADV. DR.K.P.PRADEEP

RESPONDENTS:

- 1 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.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL REVENUE BUILDINGS I S PRESS ROAD, KOCHI 682 018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR THIRUVANANTHAPURAM 695 003.
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LIMITED, HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDINGS, CHINNAKADA, KOLLAM 691 001.
REPRESENTED BY ITS GENERAL MANAGER.
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O.,
THIRUVANANTHAPURAM 695 014.
- 6 STATE OF KERALA
REPRESENTED BY ITS SECRETARY CO- OPERATION,

GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM 695 001.

R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI. P.C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE
BANK LIMITED

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC, P.C SASIDHARAN, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.13726 OF 2019(M)

PETITIONER:

VARKALA SERVICE CO-OPERATIVE BANK LTD
PUNNAMOODU, VARKALA, THIRUVANANTHAPURAM DISTRICT-
695141, REPRESENTED BY ITS SECRETARY,
GOPALA KURUP.S.

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENTS:

- 1 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.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX KERALA
REGION,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I.S. PRESS ROAD,
KOCHI-682 018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN,
KAWADIAR, THIRUVANANTHAPURAM-695003.
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK,
HEAD OFFICE, THIRUVANANTHAPURAM,
EAST FORT.P.O, THIRUVANANTHAPURAM-695023, REPRESENTED
BY ITS GENERAL MANAGER.

5 TREASURY DIRECTOR,
 DIRECTORATE OF TREASURIES, KRISHNA
 BUILDINGS, THYCAUD. P. O, THIRUVANANTHAPURAM-695014.

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

R1 TO R3 BY SRI. CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI. THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO. OP BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.13826 OF 2019(C)

PETITIONER:

URANGATTIRI SERVICE CO-OPERATIVE BANK LIMITED
NO.8895,URANGATTIRI.P.O., MALAPPURAM (DT),PIN-673
639 REPRESENTED BY ITS SECRETARY

BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENTS:

- 1 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-
OPERATION),SECRETARIAT, THIRUVANANTHAPURAM-695 001
- 2 THE COMMISSIONER OF INCOME TAX (TDS),
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BLDG, IS PRESS ROAD, KOCHI-
682 018
- 3 THE GENERAL MANAGER,
MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD, MANJERI
ROAD, MALAPPURAM,PIN-676 505
- 4 THE TREASURY DIRECTOR,
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM-695 003
- 5 THE DISTRICT TREASURY OFFICER,
DISTRICT TREASURY, MALAPPURAM-676 101
- 6 THE BRANCH MANAGR,
MANJERI URBAN CO-OPERATIVE BANK LTD, AREEKODE
BRANCH, AREEKODE P.O., MALAPPURAM (DT),PIN-673 639

R2 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R3 BY SRI.I.V PRAMOD; SC FOR MALAPPURAM DISTRICT
CO-OPERATIVE BANK LTD

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC, I.V PRAMOD, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.13945 OF 2019(P)

PETITIONER:

PULAMANTHOLE SERVICE CO-OPERATIVE BANK LIMITED NO.F
1565,
PULAMANTHOLE.P.O., MALAPPURAM DISTRICT-679323
REPRESENTED BY ITS SECRETARY

BY ADV. SRI.O.D.SIVADAS

RESPONDENTS:

- 1 THE COMMISSIONER OF INCOME TAX (TDS),
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD, ERNAKULAM
PIN-682018
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX (TDS),
KOZHIKODE, PIN-673001
- 3 THE MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD,
DISTRICT CO-OPERATIVE BANK BUILDING, MALAPPURAM,
REPRESENTED BY ITS GENERAL MANAGER, PIN-676505
- 4 THE BRANCH MANAGER
MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD,
KUTTUPARA BRANCH, KUTTUPARA, MALAPPURAM, PIN-
679323.
- 5 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
DEPARTMENT OF CO-OPERATION, JAWAHAR SAHAKARANA
BHAVAN, DPI JUNCTION, THYCAUD.P.O.,
THIRUVANANTHAPURAM, PIN-695014.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.13946 OF 2019(P)

PETITIONER/S:

THE KURUVAMBALAM SERVICE CO-OPERATIVE BANK LTD, FO
1638
CHEMMALASSERY P.O, MALAPPURAM , REPRESENTED BY ITS
SECRETARY.

BY ADV. SRI.O.D.SIVADAS

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (TDS),
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD,
ERNAKULAM, PIN - 682 018.
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX (TDS)
KOZHIKODE, PIN - 673 001.
- 3 THE MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD
DISTRICT CO-OPERATIVE BANK BUILDING, MALAPPURAM,
REPRESENTED BY ITS GENERAL MANAGER, PIN - 676 505.
- 4 THE BRANCH MANAGER
MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD,
PERUNTHALMANNA BRANCH, PERUNTHALMANNA, MALAPPURAM,
PIN - 679 321.
- 5 THE REGISTRAR OF CO-OPERATIVE SOCIETIES
DEPARTMENT OF CO-OPERATION, JAWAHAR SAHAKARANA
BHAVAN, DPI JUNCTION, THYCAUD. P.O,
THIRUVANANTHAPURAM, PIN - 695 014.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.14895 OF 2019(J)

PETITIONER/S:

THE THALAPALAM SERVICE CO-OPERATIVE BANK LTD.
PLASSANAL, KOTTAYAM DISTRICT, KOTTAYAM ,
REPRESENTED BY ITS SECRETARY, SMT. JESSY THOMAS.
BY ADVS.

SRI.A.KUMAR
SRI.P.J.ANILKUMAR
SMTG.MINI(1748)
SRI.P.S.SREE PRASAD
SHRI.ABRAHAM JOB
SRI.AJAY V.ANAND

RESPONDENT/S:

- 1 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.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I.S. PRESS ROAD,
KOCHI-682 018
- 3 THE ADDITIONAL COMMISSIONER OF INCOME TAX (TDS).
3RD FLOOR, AAYAKARBHAVAN, KOWDIAR,
THIRUVANANTHAPURAM-695 003
- 4 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O, THIRUVANANTHAPURAM-695 014
- 5 THE DISTRICT TREASURY,
MEENACHIL P.O, PALA, KOTTAYAM-686 577, REPRESENTED
BY DISTRICT TREASURY OFFICER.
R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.15165 OF 2019(U)

PETITIONER/S:

ELAMKULAM SERVICE CO-OPERATIVE BANK LIMITED NO.F
1536,
KUNNAKKAVU P.O.,MALAPPURAM DISTRICT-679340,
REPRESENTED BY ITS SECRETARY.
BY ADV. SRI.O.D.SIVADAS

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (TDS),
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD,
ERNAKULAM, PIN-682018.
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX (TDS),
KOZHIKODE, PIN-673001.
- 3 THE MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD.,
DISTRICT CO-OPERATIVE BANK BUILDING, MALAPPURAM,
REPRESENTED BY ITS GENERAL MANAGER, PIN-676505.
- 4 THE BRANCH MANAGER,
MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD.,
PERUNTHALMANNA BRANCH, PERUNTHALMANNA, MALAPPURAM,
PIN-679321.
- 5 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
DEPARTMENT OF CO-OPERATION, JAWAHAR SAHAKARANA
BHAVAN, DPI JUNCTION, THYCAUD P.O.,
THIRUVANANTHAPURAM, PIN-695014.
R2 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.15691 OF 2019(J)

PETITIONER/S:

THE PEROOR SERVICE CO-OPERATIVE BANK LTD
NO. 76 PEROOR P.O.,
KOTTYAM DISTRICT 686 537,
REPRESENTED BY ITS SECRETARY ANNAMMA M.I.,

BY ADVS.
SRI.T.A.SHAJI (SR.)
SHRI.NIKHIL SUNNY MOOKEN
SRI.S.ABHILASH VISHNU

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (TDS)
TDS,
CENTRAL REVENUE BUILDING, IS PRESS ROAD, COCHIN 682
018.
- 2 THE ADDL. COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AYAKAR BHAWAN, KAWADIAR,
TRIVANDRUM 695 003.
- 3 INCOME TAX OFFICER,
WARD-3, KOTTAYAM 686001.
- 4 THE PRINCIPAL CHIEF
COMMISSIONER OF INCOME TAX, KERALA REGIONAL,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA
CENTRAL REVENUE BUILDING, IS PRESS ROAD, KOCHI 682
018
- 5 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.
- 6 THE KOTTAYAM DISTRICT

CO-OPERATIVE BANK LTD.,
DISTRICT CO-OPERATIVE BANK BUILDING, T.B. ROAD,
CENTRAL JUNCTION, KOTTAYAM 686001,
REPRESENTED BY ITS GENERAL MANAGER.

7 STATE OF KERALA
REPRESENTED BY THE PRINCIPAL SECRETARY TO
GOVERNMENT, CO-OPERATION C DEPARTMENT,
THIRUVANANTHAPURAM 695 001.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT
R6 BY ADV. SRI.ATHUL SHAJI

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.15693 OF 2019(J)

PETITIONER/S:

THE AYIROOPPARA FARMERS SERVICE CO-OPERATIVE BANK
LTD.NO.2154
REPRESENTED BY ITS MANAGING DIRECTOR,
POTHENCODE (P.O), THIRUVANANTHAPURAM-695584.

BY ADVS.
SRI.G.BIJU
SRI.V.A.VINOD

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES
REPRESENTED BY ITS CHAIRMAN, DEPARTMENT OF
REVENUE/MINISTRY OF FINANCE, ROOM NO.143E, NORTH
BLOCK, GOVERNMENT OF INDIA, NEW DELHI-110001.
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
OFFICE OF THE ADDITIONAL COMMISSIONER OF INCOME
TAX, TDS RANGE, IIIRD FLOOR, AAYAKAR BHAVAN,
KOWDIAR (P.O), THIRUVANANTHAPURAM-695003.
- 3 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
LTD,
REPRESENTED BY ITS GENERAL MANAGER, HEAD OFFICE,
EAST FORT, FORT (P.O), THIRUVANANTHAPURAM-695023.
- 4 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
THIRUVANANTHAPURAM-695001.
- 5 THE TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O, THIRUVANNATHAPURAM-695014.

R2 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R3 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.16128 OF 2019(M)

PETITIONER/S:

THE THONNAKKAL SERVICE CO-OPERATIVE BANK LTD
NO.1754,
16TH MILE STONE TO VENGODE ROAD, KEEZHTHONNAKKAL,
KERALA-695589, REPRESENTED BY ITS SECRETARY.

BY ADVS.
SRI.G.RAJEEV
SMT.LEKSHMI RAMAKRISHNAN
SHRI.MUHAMMAD JASHEEN J.
SHRI.REJITH RAJENDRAN

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVT.
OF INDIA, NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I.S.PRESS ROAD,
KOCHI-682018.
- 3 INCOME TAX OFFICER,
WARD 2 (5) - RANGE 2, AYAKAR BHAVAN, INCOME TAX,
KOWDIAR, THIRUVANANTHAPURAM-695003.
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK,
HEAD OFFICE, EAST FORT P.O., THIRUVANANTHAPURAM-
695023.
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O., THIRUVANANTHAPURAM-695014.

6 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CORPORATION), GOVT.
SECRETARIAT, GOVT. OF KERALA, THIRUVANANTHAPURAM.

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.17027 OF 2019(C)

PETITIONER/S:

PARAVUR SERVICE CO-OPERATIVE BANK LTD.NO.1801.
REPRESENTED BY ITS SECRETARY, PARAVUR P. O., KOLLAM
DISTRICT - 691301

BY ADVS.
SRI.T.R.HARIKUMAR
SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER OF INCOME TAX
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX,
TDS RANGE, IIIRD FLOOR, AAYAKAR BHAVAN, KOWDIAR P.
O., THIRUVANANTHAPURAM - 695 003
- 2 THE CENTRAL BOARD OF DIRECT TAXES
REPRESENTED BY ITS CHAIRPERSON, ROOM NO.143 E,
NORTH BLOCK, DEPARTMENT OF REVENUE (CBDT)/MINISTRY
OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110
001
- 3 UNION OF INDIA
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET
SECRETARIAT, RAISANA HILL, NEW DELHI - 110 001
- 4 THE REGISTRAR OF CO-OPERATIVE SOCIETIES
THIRUVANANTHAPURAM - 695 001
- 5 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD.,
REPRESENTED BY ITS GENERAL MANAGER, HEAD OFFICE,
CHINNAKADA, KOLLAM, PIN - 691 001

R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R5 BY SRI. P. C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE BANK LTD.

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.17706 OF 2019(K)

PETITIONER/S:

THE PATTIKKAD SERVICE CO-OPERATIVE BANK LIMITED NO.
P 455
PATTIKKAD.P.O,MALAPPURAM DISTRICT-679325,
REPRESENTED BY ITS SECRETARY.
BY ADV. SRI.O.D.SIVADAS

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (TDS)
CENTRAL REVENUE BUILDINGS, I.S.PRESS
ROAD, ERNAKULAM, PIN-682018.
- 2 THE ADDITIONAL COMMISSOINER OF INCOME TAX(TDS),
KOZHIKODE, PIN-673001.
- 3 THE MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD,
DISTRICT CO-OPERATIVE BANK
BUILDING, MALAPPURAM, REPRESENTED BY ITS GENERAL
MANAGER, PIN-676505.
- 4 THE KERALA STATE CO-OPERATIVE BANK LTD,
HEAD OFFICE, PALAYAM, THIRUVANANTHAPURAM,
REPRESENTED BY GENERAL MANAGER, PIN-695033.
- 5 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
DEPARTMENT OF CO-OPERATION, JAWAHAR SAHAKARANA
BHAVAN, DPI JUNCTION, THYCAUD.P.O,
THIRUVANANTHAPURAM, PIN-695014.
R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT
R4 BY SRI. GILBERT GEORGE CORREYA; SC FOR THE
KERALA STATE CO-OPERATIVE BANK LTD

SMT. M.M JASMINE- G.P, SRI. GILBERT GEORGE CORREYA-
SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.18895 OF 2019(J)

PETITIONER/S:

THE ANGADIPPURAM SERVICE CO-OPERATIVE BANK
LTD.NO.P-581
ROSHNI PLAZA, ANGADIPPURAM , MALAPPURAM,
REPRESENTED BY ITS SECRETARY
BY ADV. SRI.O.D.SIVADAS

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (TDS)
CENTRAL REVENUE BUILDING, I.S PRESS ROAD,
ERNAKULAM, PIN 682 018
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX (TDS) ,
KOZHIKODE,PIN-673 001
- 3 THE MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD,
DISTRICT CO-OPERATIVE BANK BUILDING, MALAPPURAM,
REPRESENTED BY ITS GENERAL MANAGER PIN 676 505.
- 4 THE SENIOR MANAGER,
MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD,
ANGADIPPURAM BRANCH, MALAPPURAM, PIN 679 321.
- 5 THE SENIOR MANAGER,
MALAPPURAM DISTRICT CO-OPERATIVE BANK LTD,
PERINTHALMANNA BRANCH, MALAPPURAM, PIN 679 322.
- 6 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
DEPARTMENT OF CO-OPERATION, JAWAHAR SAHAKARANA
BHAVAN, DPI JUNCTION, THYCAUD
P.O.THIRUVANANTHAPURAM, PIN 695 014.
R2 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT
R3 BY SRI.I.V.PRAMOD, SC THE MALAPPURAM DISTRICT
CO-OPERATIVE BANK LTD

OTHER PRESENT:

SMT. MM JASMINE- G.P, SRI. I.V. PRAMOD- SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.19676 OF 2019(H)

PETITIONER/S:

MADHAVA VILASOM SERVICE CO-OPERATIVE BANK
LTD.NO.1347
REPRESENTED BY ITS SECRETARY, ARASUMOODU, KULATHOOR
P.O.THIRUVANANTHAPURAM DISTRICT

BY ADVS.
SRI.T.R.HARIKUMAR
SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ADDITIONAL COMMISSIONER OF INCOME TAX
OFFICE OF THE ADDL. COMMISSIONER OF INCOME TAX, TDS
RANGE, 111RD FLOOR, AAYAKAR BHAVAN, KOWDIAR
P.O.THIRUVANANTHAPURAM DISTRICT-695 003.
- 2 THE CENTRAL BOARD OF DIRECT TAXES,
REPRESENTED BY ITS CHAIRPERSON, ROOM NO 143 E,
NORTH BLOCK, DEPARTMENT OF REVENUE (CBDT) MINISTRY
OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001.
- 3 UNION OF INDIA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET
SECRETARIAT, RAISANA HILL, NEW DELHI-110001.
- 4 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
THIRUVANANTHAPURAM-695 001.
- 5 THE TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O.THIRUVANANTHAPURAM-695 014.
- 6 THE DISTRICT TREASURY OFFICER,
STATUE, PALAYAM, THIRUVANANTHAPURAM-695 001.

- 7 THE TREASURY OFFICER,
SUB-TREASURY, ENGINEERING COLLEGE, AMBADY NAGAR,
CHAVADIMUKKU, BAPUJI NAGAR, PONGUMOODU,
THIRUVANANTHAPURAM-695 016
- 8 THE STATE CO-OEPRATIVE BANK,
REPRESENTED BY ITS MANAGING DIRECTOR,
THIRUANANTHAPURAM 695 001
- 9 THE THIRUANANTHAPURAM DISTRICT CO-OPERATIVE BANK
LTD
REPRESENTED BY ITS GENERAL MANAGER
HEAD OFFICE, EAST FORT, THIRUANANTHAPURAM 695 023
R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC, THOMAS ABRAHAM, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.19797 OF 2019(Y)

PETITIONER/S:

KARAKULAM FARMERS SOCIAL WELFARE CO-OPERATIVE
SOCIETY LTD
NO. 1644, KARAKULAM, THIRUVANANTHAPURAM 695 564
REPRESENTED BY ITS SECRETARY INDULEKHA

BY ADV. SRI.VINOD KUMAR.C

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI 110 001
REPRESENTED BY ITS CHAIRMAN
- 2 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION , MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDING, IS PRESS ROAD,
ERNAKULAM 682 018
- 3 THE INCOME TAX OFFICER,
WARD 2 (3), THIRUVANANTHAPURAM 695 003
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
LTD,
NEDUMANGAD MAIN BRANCH, THIRUVANANTHAPURAM
- 5 THE NEDUMANGAD CO-OPERATIVE URBAN BANK LTD NO.
3193,
NEDUMANGAD, THIRUVANANTHAPURAM
- 6 THE TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCADU P.O, THIRUVANANTHAPURAM 695 014
- 7 STATE OF KERALA,

REPRESENTED BY SECRETARY (CO OPERATION) GOVERNMENT
OF KERALA, SECRETARIAT, THIRUVANANTHAPURAM

R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM,, GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.23879 OF 2019(H)

PETITIONER:

TRIVANDRUM AYURVEDA COLLEGE DEPARTMENT EMPLOYEES
CO-OPERATIVE SOCIETY LTD- T 331,
AYURVEDA COLLEGE, MAHATHMA GANDHI ROAD,
AYURVEDA COLLEGE JUNCTION, PULIMOODU,
THIRUVANANTHAPURAM-695001, REPRESENTED BY ITS
SECRETARY JENI.S.R.

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH
BLOCK, NEW DELHI-110001, REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX KERALA
REGION,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL
REVENUE BUILDINGS,
I S PRESS ROAD, KOCHI-682018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN,
KAWADIAR, THIRUVANANTHAPURAM-695003.
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK,
HEAD OFFICE, THIRUVANANTHAPURAM,
EAST FORT.P.O, THIRUVANANTHAPURAM-695023, REPRESENTED
BY ITS GENERAL MANAGER.
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA
BUILDINGS, THYCAUD.P.O, THIRUVANANTHAPURAM-695014.
- 6 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-

OPERATION) ,GOVERNMENT SECRETARIATE,
GOVERNMENT OF KERALA, THIRUVANANTHAPURAM-695001.

R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.30654 OF 2019(F)

PETITIONER:

KODUVAZHANOOR SERVICE CO-OPERATIVE BANK LTD.NO.3144
REPRESENTED BY ITS SECRETARY, KODUVAZHANOOR P.O.,
(VIA) PULIMATH, THIRUVANANTHAPURAM DISTRICT.

BY ADVS.
SRI.T.R.HARIKUMAR
SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ADDITIONAL COMMISSIONER OF INCOME TAX
OFFICE OF THE ADDL. COMMISSIONER OF INCOME TAX, TDS
RANGE, IIIRD FLOOR, AAYAKAR BHAVAN, KOWDIAR P.O.,
THIRUVANANTHAPURAM DISTRICT-695 003.
 - 2 THE CENTRAL BOARD OF DIRECT TAXES
REPRESENTED BY ITS CHAIRPERSON, ROOM NO.143 E,
NORTH BLOCK, DEPARTMENT OF REVENUE (CBDT)/MINISTRY
OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI-110 001.
 - 3 UNION OF INDIA
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET
SECRETARIAT, RAISANA HILL, NEW DELHI-110 001.
 - 4 THE REGISTRAR OF CO-OPERATIVE SOCIETIES
THIRUVANANTHAPURAM-695 001.
 - 5 THE TREASURY DIRECTOR
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O., THIRUVANANTHAPURAM-695 014.
 - 6 THE DISTRICT TREASURY OFFICER
STATUE, PALAYAM, THIRUVANANTHAPURAM-695 001.
- R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.6843 OF 2019(E)

PETITIONER/S:

TRIVANDRUM SERVICE CO-OPERATIVE BANK LTD.,
GOVERNMENT PRESS ROAD, PUTHENCHANTHA, TRIVANDRUM,
REPRESENTED BY SECRETARY.

BY ADVS.
SRI.ANIL D. NAIR
SRI.R.SREEJITH
SRI.ACHYUT K PADMARAJ
SMT. ARYA ANIL
SHRI.GOKULRAJ L.

RESPONDENT/S:

- 1 ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AAYKAR BHAWAN, KAWDIAR,
THIRUVANANTHAPURAM - 03.
- 2 THIRUVANANTHAPURAM DISTRICT COOPERATIVE BANK LTD.,
HEAD OFFICE, EAST FORT, THIRUVANANTHAPURAM - 695
023.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT
R2 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8507 OF 2019(K)

PETITIONER/S:

THE ETTUMANOOR SERVICE CO-OPERATIVE BANK
ETTUMANOOR PEROOR ROAD, ETTUMANANOOOR, KOTTAYAM -
686 631. REPRESENTED BY ITS SECRETARY-IN-CHARGE
JESSAMMA JOHN

BY ADVS.
SRI.S.ARUN RAJ
SMT.C.T.SUJA

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (TDS)
CENTRAL REVENUE BUILDING, IS PRESS ROAD, COCHIN-
682 018
- 2 THE ADDL. COMMISSIONER OF INCOME TAX
TDS RANGE, 3RD FLOOR, AAYAKAR BHAWAN, KAWADIAR,
TRIVANDRUM - 695 003.
- 3 INCOME TAX OFFICER
WARD-5, KOTTAYAM - 686 001
- 4 THE PRINCIPAL CHIEF MINISTER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I S PRESS ROAD,
KOCHI - 682 018.
- 5 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
- 6 THE KOTTAYAM DISTRICT CO-OPERATIVE BANK
DISTRICT CO-OPERATIVE BANK BUILDING, T.B. ROAD,
CENTRAL JUNCTION, KOTTAYAM - 686 001. REPRESENTED
BY ITS GENERAL MANAGER

7 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATIVE
DEPARTMENT), GOVERNMENT SECRETARIAT, GOVERNMENT OF
KERALA, THIRUVANANTHAPURAM - 695 001.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R6 BY SRI.ATHUL SHAJI, SC, KOTTAYAM DISTRICT
CO.OPERATIVE BANK LTD.

R7 BY GOVERNMENT PLEADER

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8724 OF 2019(M)

PETITIONER/S:

- 1 CHIRAKADAVU SERIVE CO-OPERATIVE BANK LTD.
HEAD OFFICE, CHIRAKADAVU.P.O, KOTTAYAM-
686520, REPRESENTED BY ITS SECRETARY NAJIB.C.P.
- 2 ELAMGULAM SERVICE CO-OPERATIVE BANK LTD 3576
HEAD OFFICE, KOORALI.P.O, KOTTAYAM-686522, REPRESENTED
BY ITS SECRETARY IN CHARGE JOSEPH THOMAS.
- 3 ELIKULAM SERVICE CO-OPERATIVE BANK LTD K 158,
HEAD OFFICE, MADUKKAKUNNU.P.O,
KOTTAYAM-686577, REPRESENTED BY ITS SECRETARY
VIMALKUMAR.T.M.
- 4 INCHIANY SERVICE CO-OPERATIVE BANK LTD K 154,
HEAD OFFICE, INCHIANY.P.O,
KANJIRAPPALLY TALUK, KOTTAYAM-686512,
REPRESENTED BY ITS SECRETARY K.T.JOSEPH.
- 5 KANAMALA SERVICE CO-OPERATIVE B ANK LTD K 268,
HEAD OFFICE, ERUTHUAPUZHA,
PAMPAVALLEY.P.O, KOTTAYAM-686510,
REPRESENTED BY ITS SECRETARY INCHARGE SAJEEVE.V.R.
- 6 KANNIMALA SERVICE CO-OPERATIVE BANK LTD 3978,
HEAD OFFICE, KANNIMALA.P.O,
ERUMELY, KOTTAYAM-686509,
REPRESENTED BY ITS SECRETARY,
THOMAS P THOMAS.
- 7 KOOVAPPALLY SERVICE CO-OPERATIVE BANK LTD 3949,
HEAD OFFICE, KOOVAPPALLY, KOTTAYAM-686518, REPRESENTED
BY ITS SECRETARY JOSE MANOJ.
- 8 KANJIRAPPALLY SERVICE CO-OPERATIVE BANK LTD 2061,
HEAD OFFICE, KANJIRAPPALLY, KOTTAYAM-
686507, REPRESENTED BY ITS SECRETARY TOMY SEBASTIAN.

- 9 KANJIRAPALLY CENTRAL SERVICE CO-OPERATIVE BANK
1537,
HEAD OFFICE, KANJIRAPALLY, KOTTAYAM-
686507, REPRESENTED BY ITS SECRETARY ANSHAD HUSSAIN.
- 10 KORUTHODU SERVICE CO-OPERATIVE BANK K 365,
HEAD OFFICE, KORUTHODU.P.O,
KANJIRAPALLY, KOTTAYAM-686513,
REPRESENTED BY ITS SECRETARY LILLYKUTTY JOSEPH.
- 11 ERUMELY SERVICE CO-OPERATIVE BANK LTD. K 113,
HEAD OFFICE, ERUMELY.P.O, KOTTAYAM-686509,
REPRESENTED BY ITS SECRETARY, MERCYKUTTY MATHEW.
- 12 MUNDAKAYAM SERVICE CO-OPERATIVE BANK LTD. K 122,
HEAD OFFICE, MUNDAKAYAM, KOTTAYAM-686513, REPRESENTED
BY ITS SECRETARY IN CHARGE LISSY JOSEPH.
- 13 PARATHODE SERVICE CO-OPERATIVE BANK LTD. 3002,
HEAD OFFICE, VELICHIYANI, PARATHODE.P.O,
KOTTAYAM-686512, REPRESENTED BY ITS SECRETARY IN
CHARGE REKHAMOL.C.R.
- 14 MANIMALA SERVICE CO-OPERATIVE BANK LTD.K.641
HEAD OFFICE, MANIMALA.P.O, KOTTAYAM-686543,
REPRESENTED BY ITS SECRETARY MANJU.V.S.
- 15 PONKUNNAM SERVICE CO-OPERATIVE
HEAD OFFICE, PONKUNNAM, KOTTAYAM-686505,
REPRESENTED BY ITS SECRETARY GEETHA GOPINATH.

BY ADVS.

DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-
110001, REPRESENTED BY IT'S CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, CENTRAL REVENUE BUILDINGS, I S
PRESS ROAD, KOCHI-682018.

- 3 ADDITIONAL COMMISSIONER OF INCOME TAX,
 TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN,
 KAWADIAR, THIRUVANANTHAPURAM-695003.
- 4 THE KOTTAYAM DISTRICT CO-OPERATIVE BANK LTD,
 HEAD OFFICE, KOTTAYAM, DISTRICT CO-OPERATIVE BANK
 BUILDING, KOTTAYAM-686001, REPRESENTED BY ITS GENERAL
 MANAGER.
- 5 TREASURY DIRECTOR,
 DIRECTORATE OF TREASURIES, KRISHNA
 BUILDINGS, THYCAUD.P.O,
 THIRUVANANTHAPURAM-695014.
- 6 STATE OF KERALA,
 REPRESENTED BY ITS SECRETARY (CO-
 OPERATION), GOVERNMENT SECRETARIATE,
 GOVERNMENT OF KERALA, THIRUVANANTHAPURAM-695001.

R3 BY SRI. CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI. ATHUL SHAJI, SC, KOTTAYAM DISTRICT
CO-OPERATIVE BANK LTD.

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC ATHUL SHAJI, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8847 OF 2019(E)

PETITIONER/S:

KOLLAM DISTRICT POSTAL TELCOM BSNL EMPLOYEES CO-
OPERATIVE SOCIETY LTD
NO Q. 880, KOLLAM 691 001, REPRESENTED BY ITS
SECRETARY.

BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 THE ADDITIONAL COMMISSIONER OF INCOME TAX, TDS
RANGE
KOWDIAR, TRIVANDRUM 695 003.
- 2 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BLDG. IS PRESS ROAD, KOCHI
682 018
- 3 THE TREASURY DIRETOR,
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM 695 003.
- 4 THE SUB TREASURY OFFICER,
SUB TREASURY, KOLLAM 691 001
- 5 COMMISSIONER OF INCOME TAX (TDS),
KOCHI, IS PRESS ROAD, PIN 682 018
- 6 THE KOLLAM DISTRICT CO-OPERATIVE BANK,
REPRESENTED BY ITS GENERAL MANAGER, KOLLAM, MAIN
BRANCH, PIN 691 001
- 7 THE QUILON CO-OPERATIVE URBAN BANK LTD
REPRESENTED BY ITS BRANCH MANAGER, MAIN BRANCH,

KOLLAM 691 001

8 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
SECRETARIAT, THIRUVANANTHAPURAM 695 001.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R6 BY ARI. P.C SASIDHARAN; SC THE KOLLAM DISTRICT
CO-OPERATIVE BANK

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8879 OF 2019(H)

PETITIONER/S:

- 1 PEROORKADA SERVICE CO-OPERATIVE BANK LIMITED,
NO.T.1412
REPRESENTED BY ITS SECRETARY PEROORKADA P.O.,
THIRUVANANTHAPURAM DISTRICT, KERALA, PIN - 695 005
- 2 MUDAVANMUGHAL SERVICE CO-OPERATIVE BANK LIMITED
NO.T 847, REPRESENTED BY ITS SECRETARY, POOJAPPURA
P.O., THIRUVANANTHAPURAM DISTRICT, KERALA, PIN -
695 012
- 3 MANAMBUR SERVICE CO-OPERATIVE BANK LIMITED
NO.2825, REPRESENTED BY ITS SECRETARY, MANAMBUR
P.O., THIRUVANANTHAPURAM DISTRICT, KERALA, PIN -
695 605

BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 THE ADDITIONAL COMMISSIONER OF INCOME TAX, TDS
RANGE
TDS RANGE, KOWDIAR, TRIVANDRUM - 695 003
- 2 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BLDG, IS PRESS, ROAD , KOCHI
- 682 018
- 3 THE TREASURY DIRECTOR
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM - 695 003

4 THE SUB-TREASURY OFFICER
SUB-TREASURY, KUDAPPANAKUNNU, TRIVANDRUM - 695 003

5 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
SECRETARIAT, THIRUVANANTHAPURAM - 695 001

6 THE TRIVANDRUM DISTRICT CO-OPERATIVE BANK LTD,
REPRESENTED BY ITS GENERAL MANAGER, TRIVANDRUM -
695 003

R1-2 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R3-5 BY GOVERNMENT PLEADER

R6 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8910 OF 2019(K)

PETITIONER/S:

THE VALLAPUZHA SERVICE CO-OPERATIVE BANK LTD.
NELLAYA P.O., PALAKKAD DISTRICT, REPRESENTED BY ITS
SECRETARY, P.ASHRAFALI, AGED 47, S/O.SRAJU

BY ADVS.
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENT/S:

- 1 THE ASST.COMMISSIONER OF INCOME TAX(TDS),
PALAKKAD-678 001
- 2 THE DISTRICT REASURY OFFICER,
RURAL DISTRICT TREASURY, CHERPULASSERY, PALAKKAD-
679 503
- 3 JOINT REGISTRAR GENERAL,
CO-OPERATIVE SOCIETIES DEPARTMENT, CIVIL STATION,
PALAKKAD-678 001

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8919 OF 2019(L)

PETITIONER/S:

THE ANAD FARMERS SERVICE CO-OPERATIVE BANK LTD
NO.919.,
REPRESENTED BY ITS MANAGING DIRECTOR, ANAD P.O.,
NEDUMANGAD, THIRUVANANTHAPURAM

BY ADVS.
DR.K.P.PRADEEP
SRI.ASWIN.P.JOHN

RESPONDENT/S:

- 1 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
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, IS PRESS ROAD,
KOCHI-682 018
- 3 INCOME TAX OFFICER,
WARD 295)-RANGE 2, AYAKARA BHAVAN, INCOME TAX,
KOWDIYAR, THIRUVANANTHAPURAM-695 003
- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
LTD, NEDUMANGAD MAIN BRAN
NEDUMANGAD MAIN BRANCH, THIRUVANANTHAPURAM
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCADU P.O., THIRUVANANTHAPURAM-695 014
- 6 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (COOPERATION),

GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM-695 001

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8921 OF 2019(M)

PETITIONER/S:

THE PARAVUR S.N.V.REGIONAL CO-OPERATIVE BANK
LIMITED
S.PARAVUR. PO,KOLLAM-691301,REPRESENTED BY ITS
PRESIDENT.

BY ADV. SRI.B.SURESH KUMAR

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES DEPARTMENT OF
REVENUE
DEPARTMENT OF REVENUE,MINISTRY OF FINANCE,
GOVERNMENT OF INDIA,NORTH BLOCK,NEW DELHI-110001.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION,MINISTRY OF FINANCE,
GOVERNMENT OF INDIA,CENTRAL REVENUE BUILDINGS,IS
PRESS ROAD,KOCHI-682018..
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX OFFICER(TDS),
OFFICE OF THE ADDITIONAL COMMISSIONER OF INCOME TAX
OFFICER(TDS),3RD FLOOR,
AAYAKAR BHAVAN,KOWADIAR ,
THIRUVANANTHAPURAM-695003.
- 4 THE TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES,KRISHNA
BUILDINGS,THAMPANOR
ROAD,THYCAUD.P.O, THIRUVANANTHAPURAM-695014.
- 5 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD,
HEAD OFFICE,KOLLAM,CHINNAKKADA,
HEAD POST OFFICE PO,KOLLAM 691001
REPRESENTED BY ITS GENERAL MANAGER.
- 6 TH EQUILON CO-OPERATIVE URBAN BANK LTD,
MAIN BRANCH,YMCA ROAD,CHINNAKKADA,

KOLLAM-691001, REPRESENTED BY ITS BRANCH MANAGER.

- 7 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
OFFICE OF THE REGISTRAR OF CO-OPERATIVE
SOCIETIES, FORT PO,
THIRUVANANTHAPURAM-695023.
- 8 THE STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY TO THE CO-
OPERATIVE DEPARTMENT, SECRETARIAT, FORT PO,
THIRUVANANTHAPURAM-695023.

R3 BY SRI. CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

P. VIJAYAKUMAR SCGC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8926 OF 2019(M)

PETITIONER/S:

M/S. 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

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I S PRESS ROAD,
KOCHI-682 018
- 3 THE INCOME TAX OFFICER,
INCOME TAX OFFICER, WARD-4, OFFICE OF THE
ADDITIONAL COMMISSIONER OF INCOME TAX, THIRUVALLA
RANGE, T.K.ROAD, THIRUVALLA, PATHANAMTHITTA-689 010
- 4 THE PATHANAMTHITTA DISTRICT CO-OERATIVE BANK
HEAD OFFICE, PATHANAMTHITTA, PATHANAMTHITTA-689
645, REPRESENTED BY ITS GENERAL MANAGER,
- 5 TREASURY DIRECTOR
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O., THIRUVANANTHAPURAM-695 014
- 6 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM-695 001

R4 BY ADV. SRI.T.P.PRADEEP
R1 TO R3 BY SRI. JOSE JOSEPH SC; INCOME TAX
DEPARTMENT

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8928 OF 2019(M)

PETITIONER/S:

- 1 ELAMADU SERVICE CO-OPERATIVE BANK LTD. Q.382,
ELAMADU P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY JALAJA.
- 2 THE MATHRA SERVICE CO-OPERATIVE BANK Q.314,
MATHRA P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY SURESHKUMAR G.
- 3 PIDAVOOR SERVICE CO-OPERATIVE BANK Q.2807,
PIDAVOOR P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY G. RAJEEVKUMAR.
- 4 EDAMON SERVICE CO-OPERATIVE BANK Q.687,
EDAMON P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY N.S. GIRIJA RANI.
- 5 URUKUNNU SERVICE CO-OPERATIVE BANK Q.190,
URUKUNNU P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY SHERLY M.D.
- 6 ELAMPAL SERVICE CO-OPERATIVE BANK Q.604,
ELAMPAL P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY MANI P.
- 7 PUNNALA SERVICE CO-OPERATIVE BANK Q.1389,
PUNNALA P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY PUSHPALATHA O.
- 8 PATTAZHI VADAKKEKARA SERVICE CO-OPERATIVE BANK LTD.
NO.HW25,
CHELIKUZHY P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY SHEELA DEVI.
- 9 KUMBALAM SERVICE CO-OPERATIVE BANK Q.311,
KUMBALAM P.O., KOLLAM DISTRICT, REPRESENTED BY ITS

SECRETARY B. BINDHU.

- 10 VELIYAM REGIONAL SERVICE CO-OPERATIVE BANK Q.4171, ODANAVATTOM P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY B. VIKRAMAN PILLAI.
- 11 MURANTHAL SERVICE CO-OPERATIVE BANK Q.1914, PERINAD P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY P.A.SREEJITH.
- 12 PERUMBUZHA GRAMODHARANA SERVICE CO-OPERATIVE BANK Q.2533, PERUMBUZHA P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY R. SURESH BABU.
- 13 KUNDARA PANCHAYATH SERVICE CO-OPERATIVE BANK Q.401, KUNDARA P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY SHYNI M.G.
- 14 SASTHAMKOTTA SERVICE CO-OPERATIVE BANK Q.2531, PORUVAZHY P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY B. RAJAMANI.
- 15 PIRAVANTHOOR SERVICE CO-OPERATIVE BANK Q. 1471, PIRAVANTHOOR P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY S. SABU.

BY ADV. SRI.K.P.PRADEEP

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001, REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL REVENUE BUILDING, I S PRESS ROAD, KOCHI-682018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR, THIRUVANTHAPURAM-695003.
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD, HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING, CHINNAKADA, KOLLAM-691001, REPRESENTED BY ITS GENERAL MANAGER.

5 TREASURY DIRECTOR,
 DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS
 THYCAUD P.O., THIRUVANANTHAPURAM-695014.

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

R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.P.C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE BANK LTD

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8946 OF 2019(P)

PETITIONER/S:

- 1 AVANEESWARAM SERVICE COOPERATIVE BANK
Q, 1847, KUNNIKODU P.O, KOLLAM DISTRICT,
REPRESENTED BY ITS SECRETARY K.S. VIJAYAKUMARY.
- 2 PATTAZHY SERVICE COOPERATIVE BANK
Q, 1023, PATTAZHY P.O, KOLLAM, REPRESENTED BY ITS
SECRETARY VIJAYASREE.
- 3 VELINAGANNOOR SERVICE COOPERATIVE BANK
Q,2873, KARINAGANNOOR P.O, KOLLAM REPRESENTED BY
ITS P.K. RAMACHANDRAN.
- 4 THELAVOOR SERVICE COOPERATIVE BANK ,
Q,646, THALAVOOR P.O, KOLLAM, REPRESENTED BY ITS
SECRETARY SANDHYA B.T,
- 5 YEROOR SERVICE COOPERATIVE BANK
Q, 1816, YEROOR P.O, KOLLAM DISTRICT, REPRESENTED
BY ITS SECRETARY, SREELATHA K.V,
- 6 ARYANKAVU SERVICE COOPERATIVE BANK
Q, 2965, ARYANKAVU P.O, KOLLAM DISTRICT,
REPRESENTED BY ITS SECRETARY, V. VIJUKUMAR,
- 7 PUNALUR SERVICE COOPERATIVE BANK
Q. 2634, NELLIPALLY P.O, KOLLAM DISTRICT,
REPRESENTED BY ITS SECRETARY A.R NOUSHAD.
- 8 KULATHUPUZHA SERVICE COOPERATIVE BANK
Q.1867, KULATHUPUZHA P.O, KOLLAM DISTRICT,
REPRESENTED BY ITS SECRETARY, JAYAKUMAR.
- 9 KUNDAYAM SERVICE COOPERATIVE BANK
Q, 3259, KUNDAYAM P.O, KOLLAM DISTRICT, REPRESENTED
BY ITS SECRETARY, G. REVEENDRAN PILLAI.

- 10 PATHANAPURAM SERVICE COOPERATIVE BANK
Q. 3658, PATHANAPURAM P.O, KOLLAM DISTRICT,
REPRESENTED BY ITS SECRETARY ABDUL SALAM.
- 11 THEVALAKKARA FARMERS SERVICE COOPERATIVE BANK
Q.4047, THEVALAKARA P.O, KOLLAM DISTRICT,
REPRESENTED BY ITS RADHAMONY,
- 12 ANJALUMMODU SERVICE COOPERATIVE BANK
Q.613, PERINAD P.O, KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY K. SIVAKUMAR.
- 13 CHANNAPETTA SERVICE COOPERATIVE BANK
Q 358, CHANNPETTA P.O, KOLLAM DISTRICT, REPRESENTED
BY ITS SECRETARY SARAMMA PHILIP,
- 14 ANCHAL SERVICE COOPERATIVE BANK
Q.2574, ANCHAL P.O, KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY SASILEKHA.
- 15 KAREEPRA SERVICE COOPERATIVE BANK
Q 3827, KALAKKODU P.O, KOLLAM DISTRICT, REPRESENTED
BY ITS SECRETARY THOHYMOL P.S,

BY ADVS.
DR.K.P.PRADEEP
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I.S PRESS ROAD,
KOCHI-682018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM-695003.
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD,
HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING,
CHINNAKADA,KOLLAM-691001.,
REPRESENTED BY ITS GENERAL MANAGER.

5 TREASURY DIRECTOR,
 DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
 THYCAUD P.O, THIRUVANANTHAPURAM-695014.

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

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.P.C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE BANK LTD

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC P C SASIDHARAN, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8957 OF 2019(T)

PETITIONER/S:

- 1 THEKKUMBHAGAM SERVICE CO OPERATIVE BANK,
CHAVARA SOUTH P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETRY Y.VINCENT.
- 2 EAST KALLADA SERVICE COOPERATIVE BANK Q.3748,
EAST KALLADA P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY K.R.BABY JAYA.
- 3 UMMANNOOR SERVICE COOPERATIVE BANK Q.219,
UMMANNOOR P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY RAJASEKHARAN PILLAI J.
- 4 SOORANADU FARMERS SERVICE COOPERTIVE BANK Q.1136,
SOORANAD P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY RAMANI V.
- 5 PATHARAM SERVICE COOPERATIVE BANK Q.721,
PATHARAM P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY PREMKUMAR B.
- 6 PERAYAM SERVICE COOPERATIVE BANK Q.2369,
MULAVANA P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY RAJAN S.
- 7 KOTTAMKARA SERVICE COOPERATIVE BANK Q.132,
CHANDANATHOPPU P.O., KOLLAM DISTRICT, REPRESENTED
BY ITS SECRETARIAT DILEEPKUMAR.
- 8 NEDUMPANA SERVICE COOPERATIVE BANK Q.117,
NEDUMPANA P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY AJITHKUMAR.
- 9 KOLLOORVILA SERVICE COOPERATIVE BANK Q.214,
VADAKKEVILA P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY RIYAS.

- 10 VELLIMON SERVIE COOPERATIVE BANK Q.2355,
VELLIMON P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY S.SINDHU.
- 11 IVERKALA SERVICE COOPERATIVE BANK Q.2006,
IVERKALA EAST P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY MEERA P.
- 12 DECENT JUNCTION SERVICE COOPERATIVE BANK Q.133,
DECENT JN. P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY SHYLAJA R.
- 13 EDAMULAKKAL SERVICE COOPERTIVE BANK Q.2047,
EDAMULAKKAL P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY RAJALEKSHMI AMMA.
- 14 CHADAYAMANGALAM SERVCE COOPERATIVE BANK Q.1868,
CHADAYAMANGALAM P.O., KOLLAM DISTRICT, REPRESENTED
BY ITS SECRETARY K.SUNILKUMAR.
- 15 ERAVIPURAM SERVICE COOPERATIVE BANK Q.234,
VALATHUNGAL P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY BINU JACOB.
- 16 POOTHAKULAM SERVICE COOPERATIVE BANK Q.2944,
POOTHAKULAM P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY ANITHA.

BY ADVS.
DR.K.P.PRADEEP
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 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.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX KERALA
REGION,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL
REVENUE BUILDINGS, I S PRESS ROAD, KOCHI - 682 018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM - 695 003.
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD.,

HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING,
CHINNAKADA, KOLLAM - 691 001, REPRESENTED BY ITS
GENERAL MANAGER.

5 TREASURY DIRECTOR,
 DIRECTORATE OF TREASURIES, KRISHNA BUILDING,
 THYCAUD P.O., THIRUVANANTHAPURAM - 695 014.

6 STATE OF KERALA,
 REPRESENTED BY ITS SECRETARY (CO-OPERATION),
 GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA,
 THIRUVANANTHAPURAM - 695 001.

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.P.C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE BANK LTD

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM,, GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8961 OF 2019(U)

PETITIONER/S:

- 1 PATTATHANAM SERVICE COOPERATIVE BANK Q.2471,
MUKUNDAPURAM P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY SHAJI D.
- 2 PAZHANGANAM SERVICE CO-OPERATIVE BANK Q.3848,
NALLILA P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY PADMA V.SINGH.
- 3 PERINAD CKP VILSAOM SERVICE COOPERATIVE BANK
Q.1361,
PERINAD P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY JASMIN S.
- 4 THRIKKADAVOOR SERVICE COOPERATIVE BANK Q.188,
PERINAD P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY GITTY SUDHEER.
- 5 PEROOR SERVICE COOPERATIVE BANK Q.1222,
T.K.M.C.P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY ARCHANA S.
- 6 PATTATHANAM SERVICE COOPERATIVE BANK Q.1145,
PATTATHANAM P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY S.K.SOBHA.
- 7 THE WEST KALLADA SERVICE COOPERTIVE BANK Q.4002,
WEST KALLADA P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY P.S.LEENA.
- 8 MYNAGAPPALLY SERVICE CO-OPERATIVE BANK Q.69,
MYNAGAPPALLY P.O., KOLLAM, REPRESENTED BY ITS
SECRETARY B.VIJAYAMMA.
- 9 SOORANADU GRAMODHARANA SERVICE COOPERATIVE BANK
Q.3947,

SOORANAD P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY DIVYA D.L.

- 10 KARIMTHOTTUVA SERVICE COOPERATIVE BANK Q.2594, EAST KALLADA P.O., KOLLAM, REPRESENTED BY ITS SECRETARY AMBIKA DEVI.
- 11 THAZHAVA SERVICE COOPERATIVE BANK Q.160, SRPM P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY, M.PRASEETHA.
- 12 KALAKKODU SERVICE COOPERATIVE BANK Q.1194, KALAKKODU P.O., KOLLAM DISTRICT, REPRESENTED BY THE ITS SECRETARY USHAKUMARY.
- 13 ULIYAKOVIL SERVICE CO-OPERATIVE BANK Q.1003, ASRAMAM P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY K.K.SANTHI.
- 14 IVERKALA SERVICE COOPERATIVE BANK Q 193, INVERKALA EAST P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY, USHAKUMARY.
- 15 THURUTHIKARA SERVICE COOPERATIVE BANK, KUNNATHOOR P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY BEENA VISWAM.

BY ADVS.

DR.K.P.PRADEEP

SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 THE CENTRALBOARD OF DIRECT TAXES, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI - 110 001, REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL REVENUE BUILDINGS, I S PRESS ROAD, KOCHI - 682 018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX, TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR, THIRUVANANTHAPURAM - 695 003.
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD., HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING, CHINNAKADA, KOLLAM- 691 001, REPRESENTED BY ITS

GENERAL MANAGER.

- 5 TREASURY OFFICER,
 DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
 THYCAUD P.O., THIRUVANANTHAPURAM - 695 014.
- 6 STATE OF KERALA,
 REPRESENTED BY ITS SECRETARY (CO-OPERATION),
 GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA,
 THIRUVANANTHAPURAM - 695 001.

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.P.C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE BANK LTD

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8962 OF 2019(U)

PETITIONER/S:

- 1 CHAVARA SERVICE COOPERATIVE BANK Q 147,
PUTHENCHANTHA P.O., KOLLAM DISTRICT REPRESENTED BY
ITS SECRETARY K.R.SURESHKUMAR.
- 2 THODIYOOR SERVICE COOPERATIVE BANK Q.2406
THODIYOOR P.O., KOLLAM DISTRICT REPRESENTED BY ITS
SECRETARY S.K. SREERANGAN.
- 3 KARUNAGAPPLY SERVICE COOPERATIVE BANK Q.1343
KARUNAGAPPALLY P.O., KOLLAM DISTRICT, REPRESENTED
BY ITS SECRETARY SUTHAN T.
- 4 PUTHIYAKAVU SERVICE COOPERATIVE BANK Q.1240
K.S.PURAM P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY SAFUNA.Y
- 5 KULASEKHARAM SERVICE COOPERATIVE BANK Q.995
KATTILKKADAV P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY NASEEMA BEEVI.
- 6 CLAPPANA SERVICE COOPERATIVE BANK Q.867
CLAPANA P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY SHANITHAMOL.
- 7 CHIRAKARA SERVICE COOPERATIVE BANK Q.1894
CHIRAKARA P.O., KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY ASHOKKUMAR.
- 8 EAST KALLADA SERVICE COOPERATIVE BANK Q.187
EAST KALLADA P.O., KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY AJITH PRASAD.N.
- 9 CHAKKUVARAKKAL SERVICE COOPERATIVE BANK Q.1521
CHAKKUVARAKKAL P.O., KOLLAM DISTRICT, REPRESENTED
BY ITS SECRETARY RAMESHKUMAR.
- 10 THRIKKANAMANGAL SERVICE COOPERATIVE BANK Q.2431

KOTTARAKKARA P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY S.RAJENDRAN.

- 11 VETTIKKAVALA SERVICE COOPERATIVE BANK Q.1381
VETTIKKAVALA P.O., KOLLAM DISTRICT. REPRESENTED BY ITS SECRETARY J.KRISHNAKUMARY
- 12 POOYAPPALLY SERVICE COOPERATIVE BANK
MEEYANNOOR P.O., KOLLAM DISTRICT REPRESENTED BY ITS SECRETARY ANILKUMAR
- 13 EZHUKONE SEVICE COOPERATIVE BANK Q.2935
EZHUKONE P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY ANILKUMAR K.
- 14 ADICHANALLOOR SERVICE COOPERATIVE BANK Q.2603
ADICHANALLOOR P.O., KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY SHAJIKUMAR G.

BY ADVS.
DR.K.P.PRADEEP
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, IS PRESS ROAD,
KOCHI-682018.
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR
THIRUVANANTHAPURAM-695003.
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD.
HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING,
CHINNAKADA, KOLLAM-691001 REPRESENTED BY ITS
GENERAL MANAGER.
- 5 TREASURY DIRECTOR
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O., THIRUVANANTHAPURAM-695014.
- 6 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATIION)

GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA
THIRUVANANTHAPURAM-695 001.

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.P.C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE BANK LTD

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.8972 OF 2019(V)

PETITIONER/S:

- 1 POOVATTOOR EAST SERVICE COOPERATIVE BANK Q.3503,
KALAYAPURAM P.O, KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY SINDHU R.
- 2 CHITHARA SERVICE COOPERATIVE BANK Q 2818,
CHITHARA P.O, KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY SUBHA C.C.
- 3 THUDAYANNOOR SERVICE COOPERATIVE BANK Q 371,
THUDAYANNOOR P.O, KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY ANITHA S. NAIR
- 4 THRIKKOVIIVATTOM SERVICE CO-OPERATIVE BANK Q 78,
MUKHATHALA P.O, KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY BEENA RANI B.J.
- 5 VADAKKEVILA SERVICE COOPERATIVE BANK Q. 2292,
THATTAMALA P.O, KOLLAM DISTRICT,
REPRESENTED BY ITS SECRINARY LEENA S
- 6 MANGADU SERVICE COOPERATIVE BANK Q. 1069
MANGADU P.O, KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY D. SREELEKHA
- 7 PADINJARE KOLLAM SERVICE CO-OPERATIVE BANK Q.73
KAVANADU P.O, KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY TOZY.P
- 8 PUNNATHALA SERVICE CO-OPERATIVE BANK Q.491,
PUNNATHALA, KOLLAM DISTRICT, REPRESENTED BY ITS
SECRETARY VASANTHA T.
- 9 PANAYAM PANCHAYATH SERVICE COOPERATIVE BANK
Q.1345,
KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY

SUBHASH D.S,

- 10 CHTHANNOOR REGIONAL SERVICE COOPERATIVE BANK Q. 153,
CHATHANNOOR P.O, KOLLAM DITRICT, REPRESENTED BY ITS SECRETARY G.S SURESH.
- 11 ELAMKULAM SERVICE CO-OPERATIVE BANK Q. 1879,
KALLUVATHUKKAL P.O, KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY BAIJU R.
- 12 PARAVUR REGIONAL SERVICE COOPERATIVE BANLK Q. 1649,
PARAVUR P.O, KOLLAM DISTRICT, ,REPRESENTED BY PRASAD C.
- 13 KILIKOLLOOR SERVICE COOPERATIVE BANK,
KILIKOLLOOR P.O, KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY A. PRADEE
- 14 NEDUGOLAM SERVICE CO-OPERATIVE BANK Q. 2845,
NEDUGOLAM P.O,
KOLLAM DISTRICT, REPRESENTED BY ITS PRAMOD S.
- 15 NADAKKAL SERVICE CO-OPERATIVE BANK Q. 1874
KALLUVATHUKKAL P.O, KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY J. RAAJI.
- 16 KADAKKAL SERVICE COOPERATIVE BANK Q. 3456,
KADAKKAL P.O, KOLLAM DISTRICT, REPRESENTED BY ITS SECRETARY P. ASHOKAN.

BY ADVS.

DR.K.P.PRADEEP

SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECET TAXES DEPARTMENT OF REVENUE
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI 110 001, REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIOENR OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF INDIA, CENTRAL REVENUE BUILDING,S IS PRESS ROAD,
KOCHI 682 018.
- 3 ADDITIONAL COMMISSIOENR OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,

THIRUVANANTHAPURAM 695 003

- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD,
HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING,
CHINNAKADA, KOLLAM 691 001
REPRESENTED BY ITS GENERAL MANAGER.
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O, THIRUVANANTHAPURAM 695 014
- 6 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION)
GOVERNMENT SECRETARIATE, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM 695 001.

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.P.C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE BANK LTD

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9245 OF 2019(E)

PETITIONER/S:

- 1 PALODE SERVICE CO-OPERATIVE BANK LTD.NO.792
CO-OPERATIVE BUILDING, PALODE KARIMANCOE,
THIRUVANANTHAPURAM-695 562, REPRESENTED BY ITS
SECRETARY,REKHA V.O.
- 2 UZHAMALACKAL SERVICE CO-OPERATIVE BANK LTD,
NO T.298, PUTHUKULANGARA P.O.THIRUVANANTHAPURAM-695
541, REPRESENTED BY ITS SECRETARY,ASHA K.S.
- 3 NANNIYODE SERVICE CO-OPERATIVE BANK LTD,NO 1161,
NANNIYODE, PACHA P.O.NEDUMANGAD,
THIRUVANANTHAPURAM-695 562, REPRESENTED BY ITS
SECRETARY, P.LATHAKUMARI.

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI 110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I.S.PRESS ROAD
KOCHI-682018
- 3 INCOME TAX OFFICER,

WARD 2(5)-RANGE 2, AYAKAR BHAVAN, INCOME TAX,
KOWADIAR, THIRUVANANTHAPURAM-695 003.

- 4 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK,
HEAD OFFICE, THIRUVANNANTHAPURAM,EAST FORT
P.O.THIRUVANANTHAPURAM-695 023, REPRESENTED BY ITS
GENERAL MANAGER.
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O.THIRUVANANTHAPURAM 695 014.
- 6 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM -695 001.

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC, THOMAS ABRAHAM, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9272 OF 2019(H)

PETITIONER/S:

- 1 NILAMEL SERVICE COOPERATIVE BANK LTD. NO. 883
NO.Q883, NILAMEL P.O., KOLLAM DISTRICT, REPRESENTED
BY ITS SECRETARY JALEELA. A
- 2 PUNUKANNOOR DESHABHIVARTHINI SERVICE COOPERATIVE
BANK LTD.
NO. Q. 2745, PERUMBUZHA P.O., KOLLAM DISTRICT,
REPRESENTED BY ITS SECRETARY RANI SAM.
- 3 PERUMBUZHA SERVICE COOPERATIVE BANK LTD.
NO. Q. 2368, PERUMBUZHA P.O., KOLLAM DISTRICT,
REPRESENTED BY ITS SECRETARY MANJU K.
- 4 KULAKKADA SERVICE COOPERATIVE BANK LTD.,
NO.Q 4299, THAZATHU KULAKKADA P.O., KOLLAM
DISTRICT, REPRESENTED BY ITS SECRETARY G. JYOTHI.
- 5 VENDAR SERVICE COOPERATIVE BANK LTD.
NO. Q. 236, VENDAR P.O., KOLLAM DISTRICT,
REPRESENTED BY ITS SECRETARY MINIMOL .K
- 6 NEDUVATHOOR SERVICE COOPERATIVE BANK LTD.
NO.Q. 3856, NEELESWARAM P.O., KOLLAM, REPRESENTED
BY ITS SECRETARY ASOKA KUMAR

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCH, NEW DELHI - 110
001, REPRESENTED BY ITS CHAIRMAN
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I S PRESS ROAD,
KOCHI - 682 018
- 3 ADDITIONAL COMMISSIONER OF INCOME TAX
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM - 685 003
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD.
HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING,
CHINNAKADA, KOLLAM - 691 001, REPRESENTED BY ITS
GENERAL MANAGER
- 5 TREASURY DIRECTOR
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O., THIRUVANANTHAPURAM - 695 014
- 6 STATE OF KERALA
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM - 695 001

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.P.C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE BANK LTD

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC P.C SASIDHARAN, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP (C) .No. 9274 OF 2019 (H)

PETITIONER/S:

VENJARAMOOD SERVICE CO-OPERATIVE BANK LTD
NO. 2419, REPRESENTED BY ITS SECRETARY,
VENJARAMOODU P.O., THIRUVANANTHAPURAM DISTRICT -
695 607

BY ADVS.
SRI.T.R.HARIKUMAR
SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER OF INCOME TAX
OFFICE OF TE ASSISTANT COMMISSIONER OF INCOME TAX,
TDS RANGE, III RD FLOOR, AAYAKAR BHAVAN, KOWDIAR
P.O., THIRUVANANTHAPURAM DISTRICT - 695 003
- 2 THE CENTRAL BOARD OF DIRECT TAXES
REPRESENTED BY ITS CHAIRPERSON, ROOM NO.143 E,
NORTH BLOCK, DEPARTMENT OF REVENUE (CBDT)/MINISTRY
OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI
- 3 UNION OF INDIA
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET
SECRETARIAT, RAISANA HILL, NEW DELHI - 110 001
- 4 THE REGISTRAR OF CO-OPERATIVE SOCIETIES
THIRUVANANTHAPURAM - 695 001
- 5 THE THIRUVANANTHAPUAM DISTRICT CO-OPERATIVE BANK
LTD
REPRESENTED BY ITS GENERAL MANAGER, HEAD OFFICE,
EAST FORT, THIRUVANANTHAPURAM - 695 023

R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX

DEPARTMENT
R5 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9412 OF 2019(B)

PETITIONER/S:

- 1 UMayANALLOOR SERVICE CO OPERATIVE BANK
UMAYANALLOOR P.O,KOLLAM DISTRICT, REPRESENTED BY
ITS SECRETARY.
- 2 THE MAYYANAD REGIONAL CO-OPERATIVE BANK LTD,
NO.99, MAYYANAD P.O, KOLLAM, REPRESENTED BY ITS
CHIEF EXECUTIVE.
- 3 THE MAYYANAD SERVICE CO-OPERATIVE BANK LTD,
NO.2294, KOOTTIKADA P.O, KOLAM, REPRESENTD BY ITS
SECRETARY.

BY ADVS.
JAYAPRADEEP V
SMT.ANN SUSAN GEORGE
SMT.O.A.NURIYA
SRI.D.S.LOKANATHAN
SRI.ALAN PRIYADARSHI DEV

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I.S. PRESS ROAD,
KOCHI-682018.
- 3 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS-RANGE, 3RD FLOOR, AAYAKAR BHAVAN, KOWADIAR,
THIRUVANANTHAPURAM-695003.

- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK,
CHINNAKKADA, KOLLAM-691001, REPRESENTED BY ITS
GENERAL MANAGER.
- 5 THE TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O, THIRUVANANTHAPURAM-695014.
- 6 THE STATE OF KERALA,
REPRESENTED BY ITS SECRETARY(CO-OPERATION) ,
GOVERNMENT SECRETARIAT, GOVERNMENT SECRETARIAT,
GOVERNMENT OF KERALA, SECRETARIAT,
THIRUVANANTHAPURAM-695001.

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.P.C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE BANK LTD

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC PC SASIDHARAN, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9475 OF 2019(H)

PETITIONER/S:

- 1 PAMPADY SERVICE CO-OPERATIVE BANK LTD NO.831
SOUTH PAMPADY P.O., KOTTAYAM DISTRICT, REPRESENTED
BY ITS SECRETARY SOBHANA V.A.
- 2 KUDAMALLOOR SERVICE CO-OPERATIVE BANK LTD NO.93,
KUDAMALLOOR(P.O.), KOTTAYAM-17, REPRESENTED BY ITS
SECRETARY HARIKUMAR D.
- 3 KARAPUZHA SERVICE CO-OPERATIVE BANK LTD NO.74,
VELOOR, KOTTAYAM WEST P.O.-686003, REPRESENTED BY
ITS SECRETARY RAJEEV K.R.
- 4 KOLLAD SERVICE CO-OPERATIVE BANK LTD NO.1830,
KOLLAD P.O., KOTTAYAM-686004, REPRESENTED BY ITS
SECRETARY SASIKALA P.R.
- 5 THE VAZHOOR FARMERS SERVICE CO-OPERATIVE BANK LTD
NO.2278,
PULICKALKAVALA P.O., KOTTAYAM-686515, REPRESENTED
BY ITS SECRETARY REJI P. KOSHY.
- 6 NEDUMKUNNAM REGIONAL SERVICE CO-OPERATIVE BANK LTD
NO.286,
NEDUMKUNNAM P.O., KOTTAYAM-686542, REPRESENTED BY
ITS SECRETARY BIJU P.K.
- 7 NEEZHOOR SERVICE CO-OPERATIVE BANK LTD NO.K-136,
NEEZHOOR P.O., KOTTAYAM-686612, REPRESENTED BY ITS
SECRETARY AMBIKA DEVI.
- 8 MULAKKULAM PANCHAYATH SERVICE CO-OPERATIVE BANK LTD
NO.209,
PERUVA P.O., KOTTAYAM-686610, REPRESENTED BY ITS
SECRETARY ALEYACHAN P.V.

- 9 THE VELLAVOOR SERVICE CO-OPERATIVE BANK LTD
NO.4300,
KADAYANICKADU P.O., KOTTAYAM DISTRICT, REPRESENTED
BY ITS SECRETARY A.N. KESAVAN NAMPOOTHIRI.
- 10 KOROPPADA SERVICE CO-OPERATIVE BANK LTD NO.3965,
KOOROPPADA P.O., KOTTAYAM DISTRICT, REPRESENTED BY
ITS SECRETARY A.G. SYAMALA.
- 11 KUMARANALOOR SERVICE CO-OPERATIVE BANK LTD NO.3898,
PERUMPAIKAD P.O., KOTTAYAM-686028, REPRESENTED BY
ITS SECRETARY VIJAYAKUMAR V.G.
- 12 AYMANAM VILLAGE SERVICE CO-OPERATIVE BANK LTD.
NO.750,
AYMANAM, KOTTAYAM-686015, REPRESENTED BY ITS
SECRETARY K. RUGMINI DEVI K.
- 13 KUMARAKOM VADAKKUMBHAGAM SERVICE CO-OPERATIVE BANK
LTD. NO.1070,
KUMARAKOM-686563, REPRESENTED BY ITS SECRETARY K.
KRISHNAKUMARI.
- 14 KADUTHURUTHY REGIONAL SERVICE CO-OPERATIVE BANK
LTD. NO.4061,
KADUTHURUTHY P.O., KOTTAYAM-6866604, REPRESENTED BY
ITS SECRETARY T.C.VINOD.
- 15 PANACHIKAD REGIONAL SERVICE CO-OPERATIVE BANK LTD.
NO.3959,
CHANNANIKKADU P.O., KOTTAYAM-686533, REPRESENTED BY
ITS SECRETARY PREMU IPE.
- 16 THRIKKODITHANAM SERVICE CO-OPERATIVE BANK LTD.
NO.178,
MUTHOOR P.O., THIRUVALLA-686105, REPRESENTED BY ITS
SECRETARY USHAKUMARY M.
- 17 VELLOOR SERVICE CO-OPERATIVE BANK LTD. NO.K 231,
VELLOOR P.O., PAMPADY, REPRESENTED BY ITS SECRETARY
GEETHA S. PILLAI.
- 18 ANICKADU REGIONAL FARMERS SERVICE CO-OPERATIVE BANK
LTD. NO.3867,
ANICKADU P.O., KOTTAYAM-686503, REPRESENTED BY ITS
MANAGING DIRECTOR (IN CHARGE), SURESH BABU R.

BY ADVS.
SRI.S.ABHILASH VISHNU
SHRI.NIKHIL SUNNY MOOKEN

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (TDS),
CENTRAL REVENUE BUILDING, IS PRESS ROAD, COCHIN-
682018.
- 2 THE ADDL. COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AYAKAR BHAWAN, KAWADIAR,
TRIVANDRUM-695003.
- 3 INCOME TAX OFFICER,
WARD-3, THIRUVALLA-689101
- 4 INCOME TAX OFFICER,
WARD-3, THIRUVALLA-689101
- 5 INCOME TAX OFFICER,
WARD-4, THIRUVALLA-689101
- 6 INCOME TAX OFFICER,
WARD-1, KOTTAYAM-686001.
- 7 INCOME TAX OFFICER,
WARD-2, KOTTAYAM-686001.
- 8 INCOME TAX OFFICER,
WARD-3, KOTTAYAM-686001.
- 9 INCOME TAX OFFICER,
WARD-4, KOTTAYAM-686001.
- 10 INCOME TAX OFFICER,
WARD-5, KOTTAYAM-686001.
- 11 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, IS PRESS ROAD,
KOCHI-682018.
- 12 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 13 THE KOTTAYAM DISTRICT CO-OPERATIVE BANK LTD.,
DISTRICT CO-OPERATIVE BANK BUILDING, T.B. ROAD,
CENTRAL JUNCTION, KOTTAYAM-686001, REPRESENTED BY
ITS GENERAL MANAGER.

14 STATE OF KERALA,
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVT.,
CO-OPERATIVE (C) DEPARTMENT, THIRUVANANTHAPURAM-
695001.

R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT
R13 BY ADV. SRI.ATHUL SHAJI

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9566 OF 2019(U)

PETITIONER/S:

THE KAZHAKUTTOM SERVICE CO-OPERATIVE BANK LTD
REPRESENTED BY ITS SECRETARY , KAZHAKUTAM P.O,
THIRUVANANTHAPURAM DISTRICT - 695 582

BY ADVS.

SRI.T.R.HARIKUMAR
SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER OF INCOME TAX,
OFFICE OF TH ASSISTANT COMMISSIONER OF INCOME
TAX,TDS RANGE, IIIRD FLOOR, AAYAKARBHAVAN, KOWDIAR
P.O, THIRUVANANTHAPURAM - 695 003
- 2 THE CENTRAL BOARD OF DIRECT TAXES
REPRESENTED BY ITS CHAIRPERSON, ROOM NO. 143 E,
NORTH BLOCK, DEPARTMENT OF REVENUE (CBDT)/ MINISTRY
OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110
001
- 3 UNION OF INDIA
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET
SECRETARIAT, RAISANA HILL, NEW DELHI - 110 001
- 4 THE REGISTRAR OF CO-OPERATIVE SOCIETIES
THIRUVANANTHAPURAM - 695 001
- 5 THE THIRUVANANTHAPURM DISTRICT CO-OPERATIVE BANK
LTD
REPRESENTED BY ITS GENERAL MANAGER, HEAD OFFICE,
EAST FORT, THIRUVANANTHAPURAM - 695 023

R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX

DEPARTMENT
R5 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9620 OF 2019(B)

PETITIONER/S:

- 1 THE TEEKOY SERVICE CO-OPERATIVE BANK LTD. NO. 3143, TEEKOY P.O., KOTTAYAM DISTRICT-686580, REPRESENTED BY ITS SECRETARY, SHRI.P.M.SEBASTIAN.
- 2 THE THIDANAD SERVICE CO-OPERATIVE BANK LTD. NO.3990, CHEMMALAMATTOM, KOTTAYAM-686508, REPRESENTED BY ITS SECRETARY IN CHARGE SHRI. EMMANUEL JOSEPH.
- 3 THE VAYALA SERVICE CO-OPERATIVE BANK LTD. NO.2175, VAYALA P.O., KOTTAYAM DISTRICT-686587, REPRESENTED BY ITS SECRETARY, SHRI.ANANDAKUMAR C.K.
- 4 THE KADAPLAMATTAM SERVICE CO-OPERATIVE BANK LTD. NO.2633, KADAPLAMATTAM P.O., KOTTAYAM-686571, REPRESENTED BY ITS SECRETARY, SMT. JAISAMMA JOSEPH.
- 5 THE MEENACHIL SERVICE CO-OPERATIVE BANK LTD. NO.K 271, EDAMATTOM P.O., KOTTAYAM-686578, REPRESENTED BY ITS SECRETARY, SMT.K.M.SALIKUTTY.
- 6 THE MUTHOLY SERVICE CO-OPERATIVE BANK LTD. NO.1631, THEKKUMMURY, PULIYANNOOR P.O., KOTTAYAM DISTRICT-686573, REPRESENTED BY ITS SECRETARY IN CHARGE, SHRI. THOMAS P.T.
- 7 THE VALAVOOR SERVICE CO-OPERATIVE BANK LTD. NO.K 91, VALAVOOR, KOTTAYAM DISTRICT-686635, REPRESENTED BY ITS SECRETARY, SHRI.GOPALAKRISHNAN NAIR K.K.

- 8 THE KURAVILANGAD SERVICE CO-OPERATIVE BANK LTD.
NO.1049,
KURAVILANGAD P.O., KOTTAYAM DISTRICT-686633,
REPRESENTED BY ITS SECRETARY SMT. V.N.USHA.
 - 9 THE EZHACHERRY SERVICE CO-OPERATIVE BANK LTD.
NO.1548,
EZHACHERRY P.O., KOTTAYAM-686651, REPRESENTED BY
ITS SECRETARY, SMT. LISSY JOSE.
 - 10 THE VELIYANOOR SERVICE CO-OPERATIVE BANK LTD. NO.K
282,
VELIYANOOR P.O., KOTTAYAM DISTRICT-686634,
REPRESENTED BY ITS SECRETARY, SMT. SHEEJA M.B.
 - 11 THE KIDANGOOR SERVICE CO-OPERATIVE BANK LTD.
NO.3431,
KIDANGOOR P.O., KOTTAYAM-686572, REPRESENTED BY ITS
SECRETARY, SMT. SUJATHA KUMARI P.C.
 - 12 THE UZHAVOOR SERVICE CO-OPERATIVE BANK LTD.
NO.3810,
UZHAVOOR P.O., KOTTAYAM-686634, REPRESENTED BY ITS
SECRETARY, SHRI. RAMESH S.NAIR.
- BY ADVS.
SRI.SHAJI THOMAS
SRI.JEN JAISON

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I S PRESS ROAD,
KOCHI-682018.
- 3 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN KAWADIAR,
THIRUVANANTHAPURAM-695003.
- 4 THE KOTTAYAM DISTRICT CO-OPERATIVE BANK LTD.,
HEAD OFFICE, KOTTAYAM DISTRICT CO-OPERATIVE BANK
BUILDING, KOTTAYAM-686001, REPRESENTED BY ITS
GENERAL MANAGER.

5 TREASURY DIRECTOR,
 DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
 THYCAUD P.O., THIRUVANANTHAPURAM-695014.

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

 R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
 DEPARTMENT
 R4 BY ADV. SRI.ATHUL SHAJI

OTHER PRESENT:

 SC , CHRISTOPHER ABRAHAM, GP MM JASMINE

 THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9673 OF 2019(H)

PETITIONER/S:

THE ANDOORKONAM SERVICE CO-OPERATIVE BANK LTD.,
REPRESENTED BY ITS SECRETARY, KEEZHAVOOR P.O,
THIRUVANANTHAPURAM DISTRICT 695 584
BY ADVS.
SRI.T.R.HARIKUMAR
SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER OF INCOME TAX,
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX,
TDS RANGE, IIIRD FLOOR, AAYAKAR BHAVAN, KOWDIAR
P.O, THIRUVANANTHAPURAM DISTRICT 695 003
- 2 THE CENTRAL BOARD OF DIRECT TAXES,
REPRESENTED BY ITS CHAIRPERSON, ROOM NO. 143 E,
NORTH BLOCK, DEPARTMENT OF REVENUE (CBDT)/ MINISTRY
OF FINANCE, GOVERNMENT OF INDIA, NEW DELHI 110 001
- 3 UNION OF INDIA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABOINET
SECRETARIAT, TAISANA HILL, NEW DELHI 110 001
- 4 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
THIRUVANANTHAPURAM 695 001
- 5 THE THIRUVANANTHAPURAM DISTRICT CO-OPERATIVE BANK
LTD,
REPRESENTED BY ITS GENERAL MANAGER, HEAD OFFICE,
EAST FORT, THIRUVANANTHAPURAM 695 023.
R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT
R5 BY SRI.THOMAS ABRAHAM SC THIRUVANANTHAPURAM
DIST. CO.OP BANK

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE

COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9686 OF 2019(I)

PETITIONER/S:

THE KANAKKARY SERVICE CO-OPERATIVE BANK LIMITED
NO.3839,
VEMPALLY P.O., KOTTAYAM, REPRESENTED BY ITS
SECRETARY.
BY ADV. SRI.O.D.SIVADAS

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (TDS),
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD,
ERNAKULAM, PIN - 682 018.
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX (TDS),
THIRUVANANTHAPURAM, PIN- 678 001.
- 3 THE GENERAL MANAGER,
KOTTAYAM DISTRICT CO-OPERATIVE BANK LTD., DISTRICT
CO-OPERATIVE BANK BUILDING, KOTTAYAM, PIN - 686
001.
- 4 THE KADATHURUTHUY URBAN CO-OPERTIVE BANK LTD.,
K 399, REPRESENTED BY ITS MANAGING DIRECTOR,
KADATHURUTHY, KOTTAYAM, PIN - 686 604.
- 5 THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
DEPARTMENT OF CO-OPERATION, JAWAHAR SAHAKARANA
BHAVAN, DPI JUNCTION, THYCAUD P.O.,
THIRUVANANTHAPURAM, PIN- 695 014.
R1 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT
R3 BY ADV. SRI.ATHUL SHAJI

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9764 OF 2019(U)

PETITIONER/S:

- 1 PUZHAVATHU SERVICE COOPERATIVE BANK LTD
PUZHAVATHU, CHANGANASSERY (P.O) ,
KOTTAYAM, 686101. REPRESENTED BY ITS SECRETARY
ANITHA.G.
- 2 NEDUMKUNNAM SOUTH SERVICE CO-OPERATIVE BANK
LTD.NO.1271 ,
PUNNAVELI (P.O) , KOTTAYAM-689589 ,
REPRESENTED BY ITS SECRETARY GEORGE THOMAS.
- 3 NEDUMKUNNAM SERVICE CO-OPERATIVE BANK LTD.NOP.1301 ,
NEDUMKUNNAM (P.O) , KOTTAYAM-686542 ,
REPRESENTED BY ITS SECRETARY JOB THOMAS.
- 4 CHANGANASSERY NORTH SERVICE CO-OPERATIVE BANK
LTD.NO.3489 ,
TEMPLE ROAD, VAZHAPPALLY.P.O ,
KOTTAYAM DISTRICT, REPRESENTED BY ITS SECRETARY (IN
CHARGE) , K.UNNIKRISHNAN NAIR.

BY ADVS.

SRI.T.A.SHAJI (SR.)
SHRI.NIKHIL SUNNY MOOKEN
SRI.S.ABHILASH VISHNU

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX (TDS) ,
CENTRAL REVENUE BUILDING, IS PRESS ROAD, COCHIN-
682018.
- 2 THE ADDL.COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AYAKAR
BHAWAN, KAWADIAR, TRIVANDRUM-695003.

- 3 INCOME TAX OFFICER,
WARD-2, KOTTAYAM-686001.
- 4 INCOME TAX OFFICER,
WARD-2, KOTTAYAM-686001.
- 5 INCOME TAX OFFICER,
WARD-4, THIRUVALLA-689101.
- 6 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA,
CENTRAL REVENUE BUILDINGS, IS PRESS ROAD, KOCHI-
682018.
- 7 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE, MINISTRY OF
FINANCE, GOVERNMENT OF INDIA,
NORTH BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 8 THE KOTTAYAM DISTRICT CO-OPERATIVE BANK LTD,
DISTRICT CO-OPERATIVE BANK
BUILDING, T.B. ROAD, CENTRAL JUNCTION,
KOTTAYAM-686001, REPRESENTED BY ITS GENERAL MANAGER.
- 9 STATE OF KERALA,
REPRESENTED BY THE PRINCIPAL SECRETARY TO GOVT., CO-
OPERATION (C) DEPARTMENT, THIRUVANANTHAPURAM, PIN-
695001.

R1 BY SRI. CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R8 BY SRI. ATHUL SHAJI, SC, KOTTAYAM DISTRICT
CO-OPERATIVE BANK LTD.

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9768 OF 2019(U)

PETITIONER/S:

- 1 THE POOVARANY SERVICE CO-OPERATIVE BANK LTD
NO.2882,
POOVARANY P.O.KOTTAYAM DISTRICT-686 577,
REPRESENTED BY ITS SECRETARY, SHRI. GEORGEKUTTY
K.M.
- 2 THE KOZHUVANAL SERVICE CO-OPERATIVE BANK LTD,
NO.213,
KOZHUVANAL P.O.KOTTAYAM-686 573, REPRESENTED BY ITS
SECRETARY, SHRI.JOSEPH ANTONY.
- 3 THE MUTHOLY EAST SERVICE CO-OPERATIVE BANK LTD, NO
1606,
MUTHOLY EAST P.O.KOTTAYAM DISTRICT- 686 573,
REPRESENTED BY ITS SECRETARY SMT. SHEELA C.

BY ADVS.
SRI.SHAJI THOMAS
SRI.JEN JAISON

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE, MINISTRY OF FINANCE,
GOVERNMENT OF INDIA, NORTH BLOCK, NEW DELHI-
110001, REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I S PRESS ROAD,
KOCHI- 682 018
- 3 THE ADDITIONAL COMMISSIONER OF INCOME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM-695 003.

4 THE KOTTAYAM DISTRICT CO-OPERATIVE BANK LTD,
HEAD OFFICE, KOTTAYAM, DISTRICT CO-OPERATIVE BANK
BUILDING, KOTTAYAM-686 001, REPRESENTED BY ITS
GENERAL MANAGER.

5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS,
THYCAUD P.O.THIRUVANANTHAPURAM-695 014.

6 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM-695 001.

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY ADV. SRI.ATHUL SHAJI

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9774 OF 2019(V)

PETITIONER/S:

POOVATHUMKADAVU FARMERS SERVICE CO-OPERATIVE BANK
LTD,
PANANGAD P.O, THRISSUR DISTRICT, PIN 680 665,
REPRESENTED BY ITS MANAGING DIRECTOR-IN CHARGE.

BY ADVS.
SRI.C.A.JOJO
SRI.JACOB CHACKO
SRI.MATHEWS JOSEPH

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION) .,
SECRETARIAT, THIRUVANANTHAPURAM 695 001
- 2 THE ADDITIONAL COMMISSIONER OF INCOME TAX, TDS
RANGE, KOWDIAR,
TRIVANDRUM 695 003.
- 3 THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BLDG, IS PRESS ROAD, KOCHI
682 018.
- 4 JOINT COMMISSIONER OF INCOME TAX (TDS)
KOCHI, IS PRESS ROAD, PIN 682 018
- 5 THE TREASURY DIRECTOR,
OFFICE OF THE TREASURY DIRECTOR, THYCAUD,
TRIVANDRUM 695 003
- 6 THE DISTRICT TREASURY OFFICER,
DISTRICT TREASURY, THRISSUR 680 003

7 THE THRISSUR DISTRICT CO-OPERATIVE BANK,
REPRESENTED BY ITS GENERAL MANAGER, THRISSUR, MAIN
BRANCH, PIN 690 022

8 THE KODUNGALLUR TOWN CO-OPERATIVE BANK LTD
REPRESENTED BY ITS GENERAL MANAGER, MAIN BRANCH
KODUNGALLUR 680 665
MANAGER, MAIN BRANCH, KOLLAM 691 001.

R4 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC ATHUL SHAJI, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP (C) .No. 9820 OF 2019 (B)

PETITIONER/S:

PUNUKKONNOOR SERVICE CO-OPERATIVE BANK LTD NO.2722,
SOCIETYJUNCTION, PERUMPUZHA , KOLLAM,
691504, REPRESENTED BY ITS SECRETARY REJITHAMOL.T.G.

BY ADVS.
SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES, DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE, GOVERNMENT OF INDIA, NORTH
BLOCK, NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS,
I S PRESS ROAD, KOCHI-682018.
- 3 THE ADDITIONAL COMMISSIONER OF INCOME TAX, TDS
RANGE,
3RD FLOOR, AATAKAR BHAVAN, KOWDIAR,
THIRUVANANTHAPURAM-695003.
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK,
HEAD OFFICE, DISTRICT CO-OPERATIVE BANK
BUILDING, CHINNAKADA, KOLLAM-691001, REPRESENTED BY
ITS GENERAL MANAGER.
- 5 THE QUILON CO-OPERATIVE URBAN BANK CHINNAKADA,
KOLLAM-695001, REPRESENTED BY ITS SECRETARY.
- 6 TREASURY DIRECTOR,

DIRECTORATE OF TREASURIES, KRISHNA
BUILDINGS, THYCAUD.P.O, THIRUVANANTHAPURAM-695014.

- 7 THE SUB TREASURY OFFICER,
SUB TREASURY, CIVIL STATION,
KOLLAM-691013.
- 8 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-
OPERATION), GOVERNMENT SECRETARIATE,
GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM-695001.

R3 BY SRI. CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R4 BY SRI.P.C SASIDHARAN; SC FOR THE KOLLAM
DISTRICT CO-OPERATIVE BANK LTD

R5 BY SMT. RENU D.P; SC THE QUILON CO-OPERATIVE
URBAN BANK CHINNAKADA

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC RENU DP, SC P.C
SASIDHARAN, GP MM JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9838 OF 2019(D)

PETITIONER/S:

NADKKAL SERVICE COOPERATIVE BANK Q.1874
KALLUVATHUKKAL P.O.KOLLAM DISTRICT-691 578,
REPRESENTED BY ITS SECRETARY J.RAJI.

BY ADVS.
DR.K.P.PRADEEP
SRI.SANAND RAMAKRISHNAN
SMT.NEENA ARIMBOOR
SRI.T.T.BIJU
SMT.T.THASMI
SMT.ANJANA KANNATH

RESPONDENT/S:

- 1 THE CENTRAL BOARD OF DIRECT TAXES,
DEPARTMENT OF REVENUE MINISTRY OF FINANCE
GOVERNMENT OF INDIA, NORTH BLOCK NEW DELHI-110001,
REPRESENTED BY ITS CHAIRMAN.
- 2 PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX,
KERALA REGION, MINISTRY OF FINANCE, GOVERNMENT OF
INDIA, CENTRAL REVENUE BUILDINGS, I S PRESS ROAD
KOCHI-682 018
- 3 ADDITIONAL COMMISSIONER OF INCIME TAX,
TDS RANGE, 3RD FLOOR, AATAKAR BHAVAN, KAWADIAR,
THIRUVANANTHAPURAM-695 003.
- 4 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD,
HEAD OFFICE, DISTRICT CO-OPERATIVE BANK BUILDING,
CHINNAKADA, KOLLAM 691 001, REPRESENTED BY ITS
GENERAL MANAGER
- 5 TREASURY DIRECTOR,
DIRECTORATE OF TREASURIES, KRISHNA BUILDINGS
THYCAUD P.O.THIRUVANANTHAPURAM 695 014.

- 6 STATE OF KERALA,
REPRESENTED BY ITS SECRETARY (CO-OPERATION),
GOVERNMENT SECRETARIAT, GOVERNMENT OF KERALA,
THIRUVANANTHAPURAM-695 001.
- 7 THE QUILLION CO-OPERATIVE URBAN BANK LTD 960,
MAIN BRANCH, YMCA ROAD, CHINNAKKADA, KOLLAM 691
001. REPRESENTED BY ITS SECRETARY

R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

R7 BY ADV. SRI.N.DHARMADAN (SR.)

R7 BY ADV. SMT.D.P.RENU

OTHER PRESENT:

SC , CHRISTOPHER ABRAHAM, SC ,P.C SASIDHARAN, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9879 OF 2019(H)

PETITIONER/S:

THE KODUR SERVICE CO-OPERATIVE BANK LIMITED,
F.1523, KODUR P.O., MALAPPURAM DISTRICT,
REPRESENTED BY ITS SECRETARY

BY ADV. SRI.O.D.SIVADAS

RESPONDENT/S:

- 1 THE COMMISSIONER OF INCOME TAX
CENTRAL REVENUE BUILDING, I.S.PRESS ROAD, ERNAKULAM,
PIN-682 018
- 2 THE ADDITIOANL COMMISSIONER OF INCOME TAX (TDS),
KOZHIKODE, PIN-673 001
- 3 THE DISTRICT TREASURY OFFICER,
DISTRICT TREASURY, MALAPPURAM, PIN-675 504
- 4 THE SUB TREASURY OFFICER,
SUB TREASURY, PERINTHALMANNA, PIN-679 321

R2 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

OTHER PRESENT:

SMT. M.M JASMINE- G.P

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 03RD DAY OF DECEMBER 2019 / 12TH AGRAHAYANA, 1941

WP(C).No.9918 OF 2019(L)

PETITIONER/S:

THE PANMANA SERVICE CO-OPERATIVE BANK LTD.NO.3035,
REPRESENTED BY ITS SECRETARY, KOLLAKA P.O.,
KARUNAGAPPALLY, KOLLAM DISTRICT - 691 583.

BY ADVS.

SRI.T.R.HARIKUMAR
SRI.ARJUN RAGHAVAN

RESPONDENT/S:

- 1 THE ASSISTANT COMMISSIONER OF INCOME TAX,
OFFICE OF THE ASSISTANT COMMISSIONER OF INCOME TAX,
TDS RANGE, IIIRD FLOOR, AAYAKAR BHAVAN, KOWIDAR
P.O., THIRUVANANTHAPURAM - 695 003.
- 2 THE CENTRAL BOARD OF DIRECT TAXES,
REPRESENTED BY ITS CHAIRPERSON, ROOM NO.143E, NORTH
BLOCK, DEPARTMENT OF REVENUE (CBDT)/MINISTRY OF
FINANCE, GOVERNMENT OF INDIA, NEW DELHI - 110 001.
- 3 UNION OF INDIA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF FINANCE, NORTH BLOCK, CABINET
SECRETARIAT, RAISANA HILL, NEW DELHI - 110 001.
- 4 THE REGISTRAR OC-OPERATIVE SOCITIES,
THIRUVANANTHAPURAM - 695 001.
- 5 THE KOLLAM DISTRICT CO-OPERATIVE BANK LTD.,
REPRESENTED BY ITS GENERAL MANAGER, HEAD OFFICE,
CHINNAKADA, KOLLAM, PIN- 691 001.
R1 TO R3 BY SRI.CHRISTOPHER ABRAHAM, INCOME TAX
DEPARTMENT

SC , CHRISTOPHER ABRAHAM, SC, P.C SASIDHARAN, GP MM
JASMINE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
03.12.2019, ALONG WITH WP(C).7795/2019 AND CONNECTED CASES, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

"CR"

JUDGMENT

The issue that arises for consideration in these writ petitions is the entitlement of the petitioners, who are Primary Agricultural Credit Societies registered under the provisions of the Kerala Co-operative Societies Act 1969, to the benefit of an exemption from the provisions of Section 194A of the Income Tax Act ('the Act' for short). The said provision mandates a deduction of tax at source, whenever any person, who is responsible for paying to a resident any income by way of interest other than income by way of interest on securities, effects payment thereof in cash or by issue of cheque or draft or by any other mode. The provisions of Section 194A do not apply in cases specified under Section 194A(3)(iii) of the Act. In these writ petitions, we are concerned with the exemptions provided under Sections 194A(3)(iii)(a) and 194A(3)(iii)(v) of the Act. The said provisions read as under;

194A. Interest other than " Interest on securities"

(1) Any person, not being an individual or a Hindu undivided family, who is responsible for paying to a resident any income by way of interest other than income [by way of interest on securities], shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rates in force:

[provided that an individual or a Hindu undivided family, whose total sales, gross receipts or turnover from the business or profession carried on by him exceed the monetary limits specified under clause (a) or clause (b) of section 44AB during the financial year immediately preceding the financial year in which such interest is credited or paid, shall be liable to deduct income-tax under this Section]

(3)The provisions of Sub-section (1) shall not apply-

Where the amount of such income or, as the case may be, the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the financial year by the person referred to in sub-section(1) to the account of, or to, the payee, [does not exceed-----

(i) xxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx

benefit of the exemption under 194A(3)(iii)(v) is found in their favour and the writ petitions that impugn the circulars issued by the various District Co-operative Banks based on the instructions of the Income Tax Department are hereby quashed.

4. As regards the contention of the petitioners with regard to the entitlement to the exemption under 194A(3)(iii)(a), I find that the exemption from the requirement of deducting tax at source is available *inter alia* only to income credited or paid to any banking company to which the Bank Regulation Act 1949 applies, or to income credited or paid to any co-operative Society engaged in carrying on the business of banking (including a co-operative land mortgage bank). It is the contention of the learned counsel for the petitioners that the phrase 'any co-operative society engaged in carrying on the business of banking' should be interpreted by considering the normal commercial meaning of the words "business of banking" and when so considered, it would refer to the activities of accepting deposits, lending money and providing the facilities of withdrawing money using Cheques, Demand Drafts etc, that the petitioner societies are offering to their members. It is in particular pointed out that the statutory provisions make a conscious distinction between a banking company to which the Banking Regulation Act 1949 applies, and a Co-operative Society engaged in the business of banking, and that while dealing with the latter, there is no reference to the Banking Regulation Act 1949. It is the further contention of learned counsel for the petitioners that, at any rate, the provisions of the Banking Regulation Act do not apply to Primary Agricultural Credit Societies by virtue of Section 3 of the Banking Regulation Act 1949, and hence, the definition of banking under the said Act cannot be of any relevance to decide the entitlement of the petitioner

societies to the benefit of exemption under section 194A(3)(iii)(a) of the Income Tax Act.

5. Per contra, it is the submission of the learned Standing Counsel for the respondent Income Tax Department that the meaning to be given to the term banking under Section 194A(3)(iii)(a) has necessarily to be in line with the definition of banking under the Banking Regulation Act, since the said definition is the one that is contained in a statute that regulates the business of banking in the country. It is stated that when there is no definition of the word banking under the Income Tax Act, one has to rely either on the dictionary meaning of the term or on the definition of the term as contained in the relevant regulatory statutes and on such interpretation, the petitioner societies cannot be seen as carrying on the business of banking. Reference is also made to the decision of the Bombay High Court in *The Hooseini co-operative credit.. v. Assessee [(2015) 377 ITR 272]* to suggest that even if the bye-laws of the petitioner societies permit them to accept deposits from persons other than members, the society cannot be categorized as a society engaged in carrying on the business of banking so long as the bye laws of the society do not provide for banking business as the primary object to be pursued by the society.

6. I have heard the learned counsel Dr. K.P. Pradeep, Sri.T.R. Harikumar, Sri. C.A Jojo, Sri. B. Suresh Kumar, Sri. Jayapradeep V, Sri.Shaji Thomas, Smt. S.K Devi, Sri. V.P Narayanan, Sri. M.Sasindran, Sri. P.C. Sasidharan, Sri. C.S Sumesh, Sri. G.Biju, Sri. G.Rajeev, Sri.Vinod Kumar. C, Sri. Harishankar V. Menon, Sri. O.D Sivadas, Sri. A.Kumar, Sri. Anil.D.Nair, Sri. S.Arun Raj,Sri. S. Abhilash Vishnu and Sri.Nikhil Sunny Mooken

appearing for the petitioners and also Sri. Christopher Abraham, the learned Standing Counsel appearing for the respondents.

7. On a consideration of the facts and circumstances of the case as also the submissions made across the Bar, I find that Section 194A(3)(iii)(a), uses the phrase “Co-operative Society engaged in carrying on the business of banking (including a co-operative land mortgage bank)” to qualify a Co-operative Society that is entitled for the benefit of exemption from the requirement of tax deduction at source, when it receives income by way of interest income on deposits made by them with the State Treasury. Under the Banking Regulation Act, the word banking is defined as the meaning the accepting, for the purpose of lending or investment, of deposits of money from the public, repayable on demand or otherwise, and withdrawn by cheque, draft, order or otherwise. Section 3 of the said Act which deals with “The application of the Act to Co-operative Societies in certain cases” indicates that the Act will not apply to;

- (a) a primary agricultural credit society;
- (b) a co-operative land mortgage bank;
- (c) any other co-operative society except in the manner and the extent specified in part V.

8. Part V of the Banking Regulation Act comprises of Section 56 which deals with the circumstances, when the Act will apply to Co-operative Societies subject to modifications. The said Part also defines the terms “Co-operative Credit Society,” “Primary Agricultural Credit Society”, “Primary Credit Society” and “Primary Co-operative Bank”. It can be seen from a

comparison of the definitions referred above that there is a distinction made between societies, the primary object and principal business of which is to provide financial accommodation to its members in connection with various activities, and those societies, the primary object and principal business of which, is the transaction of banking business. When viewed against the backdrop of the definition of banking noticed above, it is apparent that it is the criteria of accepting deposits of money from the public, as opposed to members of the society, that serves to categorize a Co-operative Society as one engaged in the business of banking. In my view, in the absence of a definition of "banking" under the Income Tax Act, it would be safe for this Court to adopt the definition of "banking" as contained in the statute that regulates the business of banking in our Country, for the purpose of interpreting the word "banking" and the phrase "business of banking" under the Income Tax Act. On such an interpretation, the benefit of exemption under Section 194A(3)(iii)(a) would apply only when the interest income in respect of deposit made with the treasury accrues/arises to a co-operative society engaged in carrying on the business of banking, which in turn involves acceptance of deposits from the public, and not merely from its own members. In the instant writ petitions, there is no material that would suggest that the writ petitioner societies are engaged in carrying on a business that involves accepting deposits, for the purposes of investment or lending, from public as opposed to their own members. I therefore, find that in respect of the interest income earned on deposits made by the petitioners societies with the Treasury, the circulars issued by the Treasury department, based on like instructions received from the Income Tax Department, directing the deduction of tax at source on such interest income payments, cannot be legally faulted. The challenge in the writ petitions to the said

circular issued by the Treasury Department is therefore rejected.

Before parting with these cases, it must be pointed out that, in as much as the provisions of Section 194A(3)(iii)(a) provide for an exemption from a procedural requirement under the Income Tax, the interpretation to be placed on the said provision has necessarily to be a strict one that leans in favour of the revenue and against the assessee. At any rate, the requirement of deduction of tax at source does not prejudice the writ petitioner assessee, since the tax amounts deducted at source from the payments effected to the petitioner societies would be credited to their account with the Income Tax Department, and adjusted towards any tax liability determined against them in their assessment for the respective years. In the event the petitioner societies succeed in establishing before the Income Tax authorities that they do not have any income liable to tax under the Act, then they would be entitled to a refund of the tax amounts so deducted pursuant to a finalization of their assessments under the Income Tax Act. Alternatively, the petitioner societies also have the option of approaching the Income Tax Department for a certificate under Section 197 of the Income Tax Act. Stating that, in view of their non-liability to tax under the Act, there need be no deduction of tax effected at the time of making payments to them. This aspect has been made clear in the circular of the Treasury department impugned in these writ petitions.

In the result, these writ petitions are disposed by declaring that, in the case of deposits made by the petitioner societies with the Co-operative Banks, they would be entitled to the benefit of exemption under Section 194A(3)(iii)(v) of the Income Tax Act and, in respect of the deposits made by

the petitioner societies with the Treasury, they will not be entitled to the benefit of exemption under Section 194A(3)(iii)(a) of the Income Tax Act. The legality of the circulars and notices impugned in these writ petitions shall stand determined on the basis of the above declarations.

sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

SJ

APPENDIX OF WP(C) 7795/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE ORDER DATED 25/10/2018 IN
ITA NO.420/COCH/2018 OF THE INCOME TAX
APPELLATE TRIBUNAL, KOZHI
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.45/2018-19
DATED 12-02-2019 ISSUED BY THE 4TH
RESPONDENT
- EXHIBIT P3 TRUE COPY OF THE ORDER DATED 31/10/2016 IN
ITA NO.279/COCH/2016 ISSUED BY THE LEARNED
CINCOME TAX APPELLATE TRIBUNAL, KOCHI.
- EXHIBIT P4 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5/12/2018

APPENDIX OF WP (C) 10096/2019

PETITIONER'S/S EXHIBITS:

- | | |
|------------|---|
| EXHIBIT P1 | TRUE COPY OF THE CIRCULAR NO.CA/6628 DATED
19.01.2019 ISSUED BY THE 4TH RESPONDENT |
| EXHIBIT P2 | TRUE COPY OF THE CIRCULAR NO. 58/2018 DATED
5.12.2018 ISSUED BY THE 5TH RESPONDENT WITH
ENGLISH TRANSLATION |
| EXHIBIT P3 | TRUE COPY OF THE PROCEEDINGS F
NO.ADDL/CIT/TDS/TVM/CO-OP SOCIETY/2018-
19/90 DATED 26-12-2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT |

APPENDIX OF WP (C) 10101/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE ORDER DATED 25.10.2018 IN
ITA NO 420/CCH/2018 OF THE INCOME TAX
APPELATE TRIBUNAL, KOCHI BENCH
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO. 45/2018-19
DATED 12.02.2019 ISSUED BY THE 4TH
RESPONDENT
- EXHIBIT P3 TRUE COPY OF THE ORDER DATED 31.10.2016 IN
ITA NO. 279/COCH/2016 ISSUED BY THE LEARNED
INCOME TAX APPELLATE TRIBUNAL, KOCHI
- EXHIBIT P4 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
05.12.2018 ISSUED BY THE 5TH RESPONDENT

APPENDIX OF WP (C) 10105/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.CA/6628 DATED
19.01.2019 ISSUED BY THE 4TH RESPONDENT
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO. 58/2018 DATED
05/12/2018 ISSUED BY THE 5TH RESPONDENT
WITH ENGLISH TRANSLATION
- EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS F NO
ADDL/CIT/TDS/TVM/CO-OP SOCIETY/2018-19/90
DATED 26/12/2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT

APPENDIX OF WP (C) 10474/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE COMMON LETTER DATED 14.01.2019 ISSUED TO PETITIONER BANK, ALONG WITH ITS ENGLISH VERSION
- EXHIBIT P2 TRUE COPY OF THE LETTER DATED 26.12.2018 ISSUED BY THE 2ND RESPONDENT TO THE KOTTAYAM DISTRICT CO-OPERATIVE BANK
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR NO.40/2018-19 DATED 14.02.2019 ISSUED BY THE KOTTAYAM DISTRICT CO-OPERATIVE BANK, ALONG WITH ITS ENGLISH VERSION.
- EXHIBIT P4 TRUE COPY OF THE LETTER DATED 31.01.2019 ISSUED BY 1ST RESPONDENT TO THE KOTTAYAM DISTRICT CO-OPERATIVE BANK
- EXHIBIT P5 TRUE COPY OF THE ORDER DATED 29.01.2018 OF THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH IN ITA NO. 596/COCH/2017
- EXHIBIT P6 TRUE COPY OF THE ORDER DATED 25.10.2018 OF THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH IN ITA NO.420/COCH/2018

APPENDIX OF WP(C) 10479/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1** A TRUE COPY OF THE CIRCULAR ISSUED BY 1ST
RESPONDENT DATED 26.12.2018.
- EXHIBIT P2** A TRUE COPY OF THE CIRCULAR NO.40/2018-19
DATED 14.02.2019 ISSUED BY 6TH RESPONDENT
DATED 14.02.2019 ALONG WITH ENGLISH
TRANSLATION.
- EXHIBIT P3** A TRUE COPY OF THE LETTER ISSUED BY 3RD
RESPONDENT TO THE 1ST PETITIONER DATED
05.12.2019 ALONG WITH ENGLISH TRANSLATION.
- EXHIBIT P4** A TRUE COPY OF THE LETTER ISSUED BY 7TH
RESPONDENT TO THE 3RD PETITIONER AS
NO.CA/9855 DATED 02.03.2019 ALONG WITH
ENGLISH TRANSLATION.

APPENDIX OF WP (C) 10782/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.CA/9855 DATED
02-03-2019 WITH ENGLISH TRANSLATION ISSUED
BY THE 4TH RESPONDENT.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5.12.2018 ISSUED BY THE 5TH RESPONDENT WITH
TRANSLATION.
- EXHIBIT P3 TRUE COPY OF THE ORDER DATED 31.10.2016 IN
ITA NO.279/COCH/2016 ISSUED BY THE LEARNED
INCOME TAX APPELLATE TRIBUNAL, KOCHI.

APPENDIX OF WP (C) 11301/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CERTIFICATE OF REGISTRATION NO.E.17/2013 DATED 14.2.2013 GRANTED BY THE ASSISTANT REGISTRAR(GENERAL), NEDUMANGAD, UNDER THE KERALA CO-OPERATIVE SOCIETIES ACT
- EXHIBIT P2 A TRUE COPY OF THE COMMUNICATION RECEIVED FROM THE NEDUMANGAD MAIN BRANCH OF THE 4TH RESPONDENT BANK, ALONG WITH ITS ENGLISH TRANSLATION.
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR NO.45/2108- 19 DATED 12.02.2019 ISSUED BY THE 4TH RESPONDENT BANK ALONG WITH ITS ENGLISH TRANSLATION
- EXHIBIT P4 TRUE COPY OF THE CIRCULAR DATED 5.12.2018 ISSUED BY THE 5TH RESPONDENT ALONG WITH ITS ENGLISH TRANSLATION
- EXHIBIT P5 TRUE COPY OF THE ORDER DATED 12.03.2019 IN ITA.NO.49/COCH/2019 OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH, COCHIN

APPENDIX OF WP (C) 11420/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.CA/6628 DATED
19.1.2019 ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5.12.2018 ISSUED BY THE 5TH RESPONDENT WITH
ENGLISH TRANSLATION.
- EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS
F.NO.ADDL/CIT/TDS/TVM/CO-OP SOCIETY/2018-
19/90 DATED 26.12.2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT.

APPENDIX OF WP (C) 11438/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR ISSUED BY 3RD RESPONDENT DATED 26.12.2018
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED 05.12.2018 ISSUED BY 1ST RESPONDENT WITH ENGLISH TRANSLATION
- EXHIBIT P3 TRUE COPY OF THE LETTER SUBMITTED TO THE 2ND RESPONDENT BY THE PETITIONER DATED 11.03.2019 ALONG WITH ENGLISH TRANSLATION
- EXHIBIT P4 TRUE COPY OF THE REPLY ISSUED BY 2ND RESPONDENT TO THE PETITIONER IN NO.SBI/2019 DATED 22.03.2019
- EXHIBIT P5 TRUE COPY OF THE LETTER ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER DATED 27.03.2019
- EXHIBIT P6 TRUE COPY OF THE LETTER ISSUED BY THE PETITIONER TO THE 2ND RESPONDENT DATED 28.03.2019
- EXHIBIT P7 TRUE COPY OF THE JUDGMENT OF THE HON'BLE HIGH COURT IN WP(C) NO. 13047/ OF 2009

APPENDIX OF WP (C) 11507/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CIRCULAR ISSUED BY 3RD RESPONDENT DATED 26.12.2018.
- EXHIBIT P2 A TRUE COPY OF THE CIRCULAR NO. 58/2018 DATED 08.12.2018 ISSUED BY 1ST RESPONDENT WITH ENGLISH TRANSLATION.
- EXHIBIT P3 A TRUE COPY OF THE LETTER SUBMITTED TO THE 2ND RESPONDENT BY THE PETITIONER DATED 01.03.2019.
- EXHIBIT P4 A TRUE COPY OF THE FORM NO. 15 G SUBMITTED TO THE 2ND RESPONDENT BY THE PETITIONER DATED 02.03.2019 ALONG WITH ENGLISH TRANSLATION.
- EXHIBIT P5 A TRUE COPY OF THE REPLY NOTICE ISSUED BY 2ND RESPONDENT TO THE PETITIONER AS NO. A1/45/2019 DATED 21.03.2019 ALONG WITH ENGLISH TRANSLATION.
- EXHIBIT P6 A TRUE COPY OF THE LETTER SUBMITTED TO THE 2ND RESPONDENT BY THE PETITIONER DATED 28.03.2019.
- EXHIBIT P7 A TRUE COPY OF THE TAX WITHDRAWAL CHALLAN FOR RS. 42,500/- DATED 28.03.2019 SIGNED BY THE 2ND RESPONDENT .
- EXHIBIT P8 A TRUE COPY OF THE JUDGMENT OF THE HON'BLE HIGH COURT IN W.P. (C) NO. 13047 OF 2009 DATED 08.12.2014.

APPENDIX OF WP(C) 11895/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CIRCULAR ISSUED BY 4TH
RESPONDENT DATED 26.12.2018.
- EXHIBIT P2 A TRUE COPY OF THE CIRCULAR NO.58/2018
DATED 8.12.2018 ISSUED BY 1ST RESPONDENT
ALONG WITH ENGLISH TRANSLATION.
- EXHIBIT P3 A TRUE COPY OF THE RELEVANT PAGES OF THE
TSB PASSBOOK OF THE PETITIONER.
- EXHIBIT P4 A TRUE COPY OF THE JUDGMENT OF THE HON'BLE
HIGH COURT IN WPC.NO.13047 OF 2009.

APPENDIX OF WP (C) 12271/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CIRCULAR ISSUED BY 2ND
RESPONDENT DATED 26.12.2018.
- EXHIBIT P2 A TRUE COPY OF THE CIRCULAR NO.F.NO.CR-
35/CIT(TDS)/2018-19/8 DATED 31.1.2019
ISSUED BY 3RD RESPONDENT TO THE 10TH
RESPONDENT.
- EXHIBIT P3 A TRUE COPY OF THE CIRCULAR NO.58/2018
DATTED 8.12.2018 ISSUED BY 1ST RESPONDENT
WITH ENGLISH TRANSLATION.
- EXHIBIT P4 A RUE COPY OF THE LETTER DATED 3.4.2019
ISSUED BY 10TH RESPONDENT TO THE
PETITIONERS WITH ENGLISH TRANSLATION.

APPENDIX OF WP (C) 12407/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CIRCULAR ISSUED BY 2ND
RESPONDENT DATED 26.12.2018
- EXHIBIT P2 A TRUE COPY OF THE CIRCULAR NO F.NO CR-
35/CIT(TDS)/2018-19/8 DATED 31.1.2019
ISSUED BY 3RD RESPONDENT TO THE 10TH
RESPONDENT
- EXHIBIT P3 A TRUE COPY OF THE CIRCULAR NO 58/2018
DATED 8.12.2018 ISSUED BY 1ST RESPONDENT
WITH ENGLISH TRANSLATION
- EXHIBIT P4 A TRUE COPY OF THE CIRCULAR NO 23/2019
DATED 2.4.2019 ISSUED BY 6TH RESPONDENT TO
THE PETITIONERS WITH ENGLISH TRANSLATION
- EXHIBIT P5 A TRUE COPY OF THE JUDGMENT OF THE HON'BLE
HIGH COURT IN WPC NO 13047 OF 2009 DATED
8.12.2014

APPENDIX OF WP(C) 12453/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

**TRUE COPY OF THE LETTER DATED 02.04.2019
ISSUED BY THE MALAPPURAM DISTRICT CO-
OPERATIVE BANK PROPOSING TO LEVY TDS FROM
DEPOSITS.**

APPENDIX OF WP (C) 12547/2019

PETITIONER'S/S EXHIBITS:

- | | |
|------------|---|
| EXHIBIT P1 | TRUE COPY OF THE CIRCULAR NO.45/2018-19
DATED 12/02/2019 ISSUED BY THE 4TH
RESPONDENT WITH ENGLISH TRANSLATION. |
| EXHIBIT P2 | TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5/12/2018 ISSUED BY THE 5TH RESPONDENT WITH
ENGLISH TRANSLATION. |
| EXHIBIT P3 | TRUE COPY OF THE INTERIM ORDER DATED
22/3/2019 IN WP(C) NO.8972 OF 2019. |

APPENDIX OF WP (C) 12696/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CIRCULAR ISSUED BY 4TH
RESPONDENT DATED 26-12-2018
- EXHIBIT P2 A COPY OF THE E-MAIL ISSUED BY 3RD
RESPONDENT DATED 30-03-2019 TO THE
PETITIONER.
- EXHIBIT P3 A TRUE COPY OF THE LETTER DATED 30-03-2019
TO THE 3RD RESPONDENT WITH ENGLISH
TRANSLATION
- EXHIBIT P4 A TRUE COPY OF THE LETTER DATED 02-04-2019
TO THE 3RD RESPONDENT
- EXHIBIT P5 A TRUE COPY OF THE E-MAIL LETTER SENT BY
2ND RESPONDENT TO THE PETITIONER DATED 18-
04-2019

APPENDIX OF WP (C) 12709/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE COMMON LETTER DATED 14.01.2019 ISSUED TO PETITIONER BANK, ALONG WITH ITS ENGLISH VERSION.
- EXHIBIT P2 TRUE COPY OF THE LETTER DATED 26.12.2018 ISSUED BY THE 2ND RESPONDENT TO THE KOTTAYAM DISTRICT CO-OPERATIVE BANK
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR NO.40/2018-19 DATED 14/2/2019 ISSUED BY THE KOTTAYAM DISTRICT CO-OPERATIVE BANK, ALONG WITH ITS ENGLISH VERSION.
- EXHIBIT P4 TRUE COPY OF THE LETTER DATED 31.1.2019 ISSUED BY THE 1ST RESPONDENT TO THE KOTTAYAM DISTRICT CO-OPERATIVE BANK.
- EXHIBIT P5 TRUE COPY OF THE ORDER DATED 29.1.2018 OF THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH IN ITA NO.596/COCH/2017
- EXHIBIT P6 TRUE COPY O THE ORDER DATED 25.10.2018 OF THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH IN ITA NO.420/COCH/2018.

APPENDIX OF WP (C) 12758/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE JUDGMENT IN APPEAL ITA
187/EF/KLM
- EXHIBIT P2 A TRUE COPY OF THE CIRCULAR NO. 45/2018-19
ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P3 A TRUE COPY OF THE CIRCULAR NO. 58/2018
DATED 05-12-2018 ISSUED BY THE 5TH
RESPONDENT.
- EXHIBIT P4 A TRUE COPY OF THE CIRCULAR F.NO. ADDL.
CIT/TDS/TVM CO-OP, SOCIETY 2018-19 DATED
26-12-2018 ISSUED BY THE OFFICE OF THE
ADDITIONAL COMMISSIONER OF INCOME TAX
THIRUVANANTHAPURAM.
- EXHIBIT P5 A TRUE COPY OF THE LETTERS DATED 18-02-2019
ISSUED BY THE BRANCH MANAGER OF
VENJARAMOODU BRANCH OF THE 4TH RESPONDENT.
- EXHIBIT P6 A TRUE COPY OF THE LETTER DATD 25-02-2019
ISSUED BY THE BRANCH MANAGER OF KARATE
BRANCH OF THE DISTRICT CO-OPERATIVE BANK.
- EXHIBIT P7 A TRUE COPY OF THE INTERIM ORDER DATED 26-
03-2018 IN W.P(C) 9274/2019

APPENDIX OF WP (C) 12828/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CLASSIFICATION ORDER
ISSUED BY THE JOINT REGISTRAR OF CO-
OPERATIVE SOCIETY, MALAPPURAM.
- EXHIBIT P2 TRUE COPY OF THE PROCEEDINGS DATED 03-04-
2019 ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR NO 58/2018 DATED
5-12-2018 ISSUED BY THE 6TH RESPONDENT
- EXHIBIT P4 TRUE COPY OF THE PROCEEDINGS F NO CR-
35/CIT/TDS/2018-19/8 DATED 31-01-2019
ISSUED BY THE 2ND RESPONDENT TO THE 5TH
RESPONDENT
- EXHIBIT P5 TRUE COPY OF THE INTERIM ORDER DATED
26/03/2019 IN W.P(C) NO. 9274 OF 2019

APPENDIX OF WP (C) 12900/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CIRCULAR ISSUED BY 5TH
RESPONDENT DATED 26.12.2018
- EXHIBIT P2 A COPY OF THE E-MAIL ISSUED BY 2ND
RESPONDENT DATED 18.04.2019 TO THE
PETITIONER
- EXHIBIT P3 A TRUE COPY OF THE CIRCULAR NO.45/2018-19
DATED 12.02.2019 BY THE 3RD RESPONDENT TO
THE PETITIONER WITH ENGLISH TRANSLATION.

APPENDIX OF WP (C) 13062/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO 45/2018-19
DATED 12-02-2019 ISSUED BY THE 4TH
RESPONDENT ENGLISH TRANSLATION.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO 58/2018 DATED
5-12-2018 ISSUED BY THE 6TH RESPONDENT WITH
ENGLISH TRANSLATION
- EXHIBIT P3 TRUE COPY OF THE INTERIM ORDER DATED 22-3-
2019 IN WP(C) NO. 8972 OF 2019

APPENDIX OF WP (C) 13412/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE COMMUNICATION DATED
31.01.2019.
- EXHIBIT P2 TRUE COPY OF THE COMMUNICATION DATED
14.01.2019 ISSUED BY THE 2ND RESPONDENT
ALONG WITH TRUE ENGLISH TRANSLATION.
- EXHIBIT P3 TRUE COPY OF THE INTERIM ORDER DATED
22.03.2019 OF THIS HON'BLE COURT IN
WP(C)NO.8938/2019.

APPENDIX OF WP (C) 13546/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 COPY OF CERTIFICATE DATED 16.01.2015 ISSUED BY ASSISTANT REGISTRAR (GENERAL) CO-OPERATIVE SOCIETIES, NEDUMANGAD, REGARDING THE WORKING CATEGORY OF PETITIONER
- EXHIBIT P2 COPY OF CIRCULAR NO.45/2018-19 DATED 12/2/19 ISSUED BY THE 4TH RESPONDENT WITH ENGLISH TRANSLATION
- EXHIBIT P3 LETTER DATED 16/02/2019 ISSUED BY THE 4TH RESPONDENT BANK REGARDING THE EDUCATION OF TDS ON THE INTEREST INCOME OF PETITIONERS ISSUED FROM KOLLARA BRANCH FORM 2016-17 TO 2018-19 WITH ENGLISH TRANSLATION
- EXHIBIT P4 COPY OF THE CIRCULAR NO.58/2018 DATED 5.12.2018 ISSUED BY THE 5TH RESPONDENT WITH ENGLISH TRANSLATION
- EXHIBIT P5 COPY OF ORDER DATED 31/10/2016 IN ITA NO.279/COCH/2016 PASSED BY THE INCOME TAX APPELLATE TRIBUNAL, KOCHI

APPENDIX OF WP (C) 13695/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO. CA/6628 DATED
19/01/2019 ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO. 58/2018 DATED
5.12.2018 ISSUED BY THE 6TH RESPONDENT WITH
ENGLISH TRANSLATION.
- EXHIBIT P3 TRUE COPY OF THE INTERIM ORDER DATED
22.3.2019 IN WPC NO. 8972 OF 2019

APPENDIX OF WP(C) 13726/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.45/2018-19
DATED 12.02.2019 ISSUED BY THE 4TH
RESPONDENT WITH ENGLISH TRANSLATION.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5.12.2018 ISSUED BY THE 6TH RESPONDENT WITH
ENGLISH TRANSLATION.
- EXHIBIT P3 TRUE COPY OF THE INTERIM ORDER DATED
22.3.2019 IN WP(C)NO.8972 OF 2019.

APPENDIX OF WP (C) 13826/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CIRCULAR F.NO.CR-35/CIT)TDS0/2018-19/8 ISSUED BY 2ND RESPONDENT DATED 31.01.2019
- EXHIBIT P2 A TRUE COPY OF THE CIRCULAR NO.23/2019 DATED 02.04.2019 ISSUED BY 3RD RESPONDENT TO THE PETITIONER WITH ENGLISH TRANSLATION
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED 05.12.2018 ISSUED BY 4TH RESPONDENT WITH ENGLISH TRANSLATION
- EXHIBIT P4 A TRUE COPY OF THE STAY ORDER OF THE HON'BLE COURT IN WP(C) NO.12407 OF 2019 DATED 17.04.2019

APPENDIX OF WP (C) 13945/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

**TRUE COPY OF THE LETTER DATED 12.04.2019
ISSUED BY THE MALAPPURAM DISTRICT CO-
OPERATIVE BANK PROPOSING TO LEVY TDS FROM
DEPOSITS**

APPENDIX OF WP(C) 13946/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

**THE COPY OF THE LETTER DATED 04.04.2019
ISSUED BY THE MALAPPURAM DISTRICT CO-
OPERATIVE BANK PROPOSING TO LEVY TDS FROM
DEPOSITS.**

APPENDIX OF WP(C) 14895/2019

PETITIONER'S/S EXHIBITS:

- | | |
|------------|--|
| EXHIBIT P1 | TRUE COPY OF THE ORDER OF ITAT IN ITA NO. 279/COCH/2016 DATED 31.10.2016. |
| EXHIBIT P2 | TRUE COPY OF THE CIRCULAR DATED 5.12.2018. |
| EXHIBIT P3 | TRUE COPY OF THE INTERIM ORDER PASSED BY THIS HON'BLE COURT IN WP(C) NO. 9245/2019 |

APPENDIX OF WP(C) 15165/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

**TRUE COPY OF THE LETTER DATED 12.04.2019
ISSUED BY THE MALAPPURAM DISTRICT CO-
OPERATIVE BANK PROPOSING TO LEVY TDS FROM
DEPOSITS.**

APPENDIX OF WP (C) 15691/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE COMMON LETTER DATED 14.1.20-19 ISSUED TO PETITIONER BANK ALONG WITH ITS ENGLISH VERSION.
- EXHIBIT P2 TRUE COPY OF THE LETTER DATED 26.12.2018 ISSUED BY THE 2ND RESPONDENT TO THE KOTTAYAM DISTRICT CO-OPERATIVE BANK.
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR NO. 40/2018-19 DATED 14.2.2019 ISSUED BY THE KOTTAYAM DISTRICT CO-OPERATIVE BANK,. ALONG WITH ITS ENGLISH VERSION.
- EXHIBIT P4 TRUE COPY OF THE LETTER DATED 31.1.2019 ISSUED BY THE 1ST RESPONDENT TO THE KOTTAYAM DISTRICT CO-OPERATIVE BANK.
- EXHIBIT P5 TRUE COPY OF THE ORDER DATED 29.1.2018 OF THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH IN ITS NO. 596/COCH/2017
- EXHIBIT P6 TRUE COPY OF THE ORDER DATED 25.10.2018 OF THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH IN ITA NO. 420/COCH/2018

APPENDIX OF WP (C) 15693/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CERTIFICATE DATED 03.03.2015 ISSUED BY THE JOINT REGISTRAR OF CO-OPERATIVE SOCIETIES (GENERAL) , THIRUVANANTHAPURAM.
- EXHIBIT P2 TRUE COPY OF CIRCULAR NO.45/2018-19 DATED 12.2.2019 ISSUED BY THE 3RD RESPONDENT WITH ITS ENGLISH TRANSLATION.
- EXHIBIT P3 TRUE COPY OF CIRCULAR DATED 5.12.2018 ISSUED BY THE DIRECTOR OF TREASURIES WITH ITS ENGLISH TRANSLATION.
- EXHIBIT P4 TRUE COPY OF COMMUNICATION DATED 26.12.2018 ISSUED BY THE 2ND RESPONDENT.
- EXHIBIT P5 TRUE COPY OF ORDER DATED 12.03.2019 IN ITA NO.49/COCH/2014 OF THE INCOME TAX APPELLATE TRIBUNAL.
- EXHIBIT P6 TRUE COPY OF INTERIM ORDER IN WPC NO.9578/2019 DATED 28.3.2019.

APPENDIX OF WP (C) 16128/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE ORDER APPEAL ITA
187/EF/KLM.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.45/2018-19
ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR NO.58/2018
05.12.2018 ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P4 TRUE COPY OF THE CIRCULAR
NO.F.NO.ADDL.CIT/TDS/TVM CO-OP. SOCIETY
2018-19 DATED 26.12.2018 ISSUED BY THE
OFFICER OF THE ADDITIONAL COMMISSION OF
INCOME TAX THIRUVANANTHAPURAM.
- EXHIBIT P5 TRUE COPY OF THE LETTER ISSUED BY THE 4TH
RESPONDENT TO THE PETITIONER.
- EXHIBIT P6 TRUE COPY OF THE INTERIM ORDER DATED
26.04.2019 IN W.P. (C)12758/2019.

APPENDIX OF WP(C) 17027/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CERTIFICATE DATED
07.01.2015 ISSUED BY THE JOINT REGISTRAR OF
CO-OPERATIVE SOCIETIES (GENERAL), KOLLAM
- EXHIBIT P2 A TRUE COPY OF THE COMMUNICATION DATED
22.02.2019 ISSUED BY THE 5TH RESPONDENT
- EXHIBIT P3 A TRUE COPY OF THE CIRCULAR F
NO.ADDL.CIT/TDS/TVM/CO-OP SOCIETY/2018-19
DATED 26.12.2018 ISSUED BY THE 1ST
RESPONDENT
- EXHIBIT P4 A TRUE COPY OF THE INTERIM ORDER IN WP(C)
NO.9274/2019 DATED 26.03.2019 ISSUED BY
THIS HON'BLE COURT

APPENDIX OF WP(C) 19797/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF CIRCULAR DATED 05-12-2018
EXHIBIT P2	TRUE COPY OF ORDER DATED 12-03-2019 IN ITA NO 49/COCH/2014
EXHIBIT P3	TRUE COPY OF THE INTERIM ORDER PASSED IN WP 11301/2019

APPENDIX OF WP (C) 23879/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.45/2018-19
DATED 12.02.2019 ISSUED BY THE 4TH
RESPONDENT WITH ENGLISH TRANSLATION.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5.12.2018 ISSUED BY THE 5TH RESPONDENT WITH
ENGLISH TRANSLATION
- EXHIBIT P3 TRUE COPY OF THE INTERIM ORDER DATED
22.3.2019 IN WP(c)NO.8928 OF 2019.

APPENDIX OF WP (C) 6843/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE INCOME TAX RETURN
ACKNOWLEDGMENT DATED 13/04/2017 FOR THE
A.Y.2016-17.
- EXHIBIT P1 A TRUE COPY OF THE INCOME TAX RETURN
ACKNOWLEDGMENT DATED 31/03/2018 FOR THE
A.Y.2017-18.
- EXHIBIT P1 B TRUE COPY OF THE INCOME TAX RETURN
ACKNOWLEDGMENT DATED 02/11/2018 FOR THE
A.Y.2018-19.
- EXHIBIT P2 TRUE COPY OF THE LETTER DATED 26/12/2018
ISSUED TO THE 2ND RESPONDENT.
- EXHIBIT P3 TRUE COPY OF THE LETTER DATED 15/02/2019
ISSUED BY THE 2ND RESPONDENT TO THE
PETITIONER.
- EXHIBIT P3 A TRANSLATED COPY OF EXHIBIT P3 LETTER DATED
15/02/2019.

APPENDIX OF WP(C) 8507/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE LETTER DATED 14-1-2019
ISSUED TO THE PETITIONER BY THE 6TH
RESPONDENT WHICH WAS SERVED ON THE
PETITIONER
- EXHIBIT P2 TRUE COPY OF THE LETTER DATED 26-12-2018
ISSUED BY THE 2ND RESPONDENT TO THE 6TH
RESPONDENT
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR NO. 40/2018-19
DATED 14-2-2019 ISSUED BY THE 6TH
RESPONDENT WHICH WAS SERVED ON THE
PETITIONER.
- EXHIBIT P4 TRUE COPY OF THE LETTER DATED 31-1-2019
ISSUED TO THE 6TH RESPONDENT BY THE 1ST
RESPONDENT
- EXHIBIT P5 TRUE COPY OF THE ORDER DATED 29-1-2018
PASSED BY THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN IN ITA NO.
596/COCH/2017.
- EXHIBIT P6 TRUE COPY OF THE ORDER DATED 25-2-2018 IN
ITA NO.420/COCH/2018 OF THE INCOME TAX
APPELLATE TRIBUNAL, COCHIN BENCH, COCHIN

APPENDIX OF WP(C) 8724/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.40/2018-19
DATED 14.02.2019 ISSUED BY THE 4TH
RESPONDENT
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5.12.2018 ISSUED BY THE 5TH RESPONDENT
- EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS F NO
ADDL/CIT/TDS/TVM/CO-OP SOCIETY/2018-19/90
DATED 26.12.2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT
- EXHIBIT P4 TRUE COPY OF THE ORDER DATED 31.10.2016 IN
ITA NO.279/COCH/2016 ISSUED BY THE LEARNED
INCOME TAX APPELLATE TRIBUNAL, KOCHI.

APPENDIX OF WP (C) 8879/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CIRCULAR ISSUED BY 1ST
RESPONDENT DATED 26.12.2018 TO THE
PETITIONER
- EXHIBIT P2 A TRUE COPY OF THE NOTICE ISSUED BY 6TH
RESPONDENT DATED 01.03.2019 TO THE 1ST
PETITIONER
- EXHIBIT P3 A TRUE COPY OF THE OBJECTION DATED
02.03.2019 TO THE 6TH RESPONDENT BY THE 1ST
PETITIONER
- EXHIBIT P4 A TRUE COPY OF THE LETTER ISSUED BY 4TH
RESPONDENT TO THE 1ST PETITIONER DATED
01.03.2019
- EXHIBIT P5 A TRUE COPY OF THE OBJECTION DATED
06.03.2019 TO THE 3RD RESPONDENT BY THE 1ST
PETITIONER
- EXHIBIT P6 A TRUE COPY OF THE PAY IN SLIP SHOWING
DEDUCTED TAX OF RS. 42,500/- DATED
18.03.2019 BY THE 6TH RESPONDENT TO THE 1ST
PETITIONER
- EXHIBIT P7 A TRUE COPY OF THE LETTER ISSUED BY 6TH
RESPONDENT BRANCH MANAGER TO THE 2ND
PETITIONER DATED 01.03.2019
- EXHIBIT P8 A TRUE COPY OF THE NOTICE ISSUED BY 1ST
RESPONDENT TO THE 3RD PETITIONER DATED
06.03.2019

APPENDIX OF WP(C) 8910/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

**COPY OF LETTER ISSUED BY THE 2ND RESPONDENT
TO THE 3RD RESPONDENT**

APPENDIX OF WP(C) 8921/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE ORDER DATED 25/10/2018
IN ITA NO.420/COCH/2018 & ITA
NO.421/COCH/2018 OF THE INCOME TAX
APPELLATE TRIBUNAL,KOCHI BENCH.
- EXHIBIT P2 A TRUE COPY OF THE CIRCULAR NO.58/2018
DATED 15/12/2018 ISUSED BY THE TREASURY
DIRECTOR,DIRECTORATE OF
TREASURIES, THIRUVANANTHAPURAM.
- EXHIBIT P3 A TRUE COPY OF THE COMMUNICATION DATED
06/03/2019 ISSUED TO THE SOCIETY BY THE 3RD
RESPONDENT.
- EXHIBIT P4 A TRUE COPY OF THE COMMUNICATION DATED NIL
ISSUED TO THE SOCEITY BY THE QUILON CO-
OPERATIVE URBAN BANK LTD WHICH WAS RECEIVED
ON 20/03/2019.

APPENDIX OF WP(C) 8928/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.CA/6628 DATED
19.1.2019 ISSUED BY THE 4TH RESPONDENT

EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5.12.2018 ISSUED BY THE 5TH RESPONDENT

EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS F
NO.ADDL/CIT/TDS/TVM/CO-OP SOCIETY/2018-
19/90 DATED 26.12.2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT

APPENDIX OF WP(C) 8946/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.CA/6628 DATED
19.01.2019 ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5.12.2018 ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS F
NO.ADDL/CIT/TDS/TVM/CO-OP.SOCIETY/2018-
19/90 DATED 26.12.2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT.

APPENDIX OF WP(C) 8957/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.CA/6628 DATED
19/01/2019 ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5/12/2018 ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS F
NO.ADDL/CIT/TDS/TVM/CO-OP SOCIETY/2018-
19/90 DATED 26/12/2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT.

APPENDIX OF WP(C) 8961/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.CA/6628 DATED
19/01/2019 ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5/12/2018 ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS F
NO.ADDL/CT/TDS/TVM/CO-OP SOCIETY/2018-19/90
DATED 26/12/2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT.

APPENDIX OF WP(C) 8962/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.CA/6628 DATED
19.1.2019 ISSUED BY THE 4TH RESPONDENT.

EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
5.12.2018 ISSUED BY THE 5TH RESPONDENT.

EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS F
NO.ADDL/CIT/TDS/TVM/CO-OP SOCIETY/2018-
19/90 DATED 26.12.2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT.

APPENDIX OF WP (C) 8972/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO. Ca/6628 DATED
19-01-2019 ISSUED BY THE 4TH RESPONDENT
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO. 58/2018 DATED
5-12-2018 ISSUED BY THE 5TH RESPONDENT
- EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS F NO
ADDL./CIT/TDS/TVM/CO-OP SOCIETY/2018-19/90
DATED 26-12-2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT.

APPENDIX OF WP(C) 9245/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO 45/2018-19
DATED 12.2.2019 ISSUED BY THE 4TH
RESPONDENT WITH ENGLISH TRANSLATION.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO 58/2018 DATED
5.12.2018 ISSUED BY THE 5TH RESPONDENT WITH
TRANSLATION.
- EXHIBIT P3 TRUE COPY OF THE ORDER DATED 31.10.2016 IN
ITA NO 279/COCH/2016 ISSUED BY THE LEARNED
INCOME TAX, APPELLATE TRIBUNAL, KOCHI.

APPENDIX OF WP (C) 9272/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO CA/6628 DATED
19-01-2019 ISSUED BY THE 4TH RESPONDENT
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO 58/2018 DATED
5-12-2018 ISSUED BY THE 5TH RESPONDENT WITH
ENGLISH TRANSLATION.
- EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS F NO
ADDL/CIT/TDS/TVM/CO-OP SOCIETY/2018-19/90
DATED 26-12-2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT.

APPENDIX OF WP(C) 9274/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CERTIFICATE DATED 26-09-2017, ISSUED BY THE JOINT REGISTRAR IF CO-OPERATIVE SOCIETIES (GENERAL), THIRUVANANTHAPURAM.
- EXHIBIT P2 A TRUE COPY OF THE COMMUNICATION DATED 18/02/2019 ISSUED BY THE VENJARAMMODE BRANCH OF THE 5TH RESPONDENT ALONG WITH ENGLISH TRANSLATION
- EXHIBIT P3 A TRUE COPY OF THE COMMUNICATION DATED 25/02/2019 ISSUED BY THE KARETTU BRANCH OF THE 5TH RESPONDENT BANK TO THE PETITIONER ALONG WITH ENGLISH TRANSLATION.
- EXHIBIT P4 A TRUE COPY OF THE CIRCULAR F NO.ADDL.CIT/TDS/TVM/CO-OP SOCIETY/2018-19 DATED 26/12/2018 ISSUED BY THE 1ST RESPONDENT
- EXHIBIT P5 A TRUE COPY ONE SUCH INTERIM ORDER IN WP(C) NO.8799/2019 DATED 22/03/2019 ISSUED BY THIS HON'BLE COURT.

APPENDIX OF WP(C) 9412/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 COPY OF THE ORDER IN FAVOUR OF THE 1ST PETITIONER BY THE APPELLATE AUTHORITY DATED 05.03.2019.
- EXHIBIT P2 COPY OF THE ORDER IN FAVOUR OF THE 2ND PETITIONER BY THE APPELLATE AUTHORITY DATED 05.03.2019.
- EXHIBIT P3 COPY OF THE INCOME TAX RETURN OF THE 3RD PETITIONER DATED 24.02.2019.
- EXHIBIT P4 COPY OF THE CIRCULAR ISSUED BY R4 DATED 19.01.2019.
- EXHIBIT P5 COPY OF THE ORDER DATED 31.10.2016 IN ITA NO.279/COCH/2016 ISSUED BY THE INCOME TAX APPELLATE TRIBUNAL, KOCHI.
- EXHIBIT P6 COPY OF THE CIRCULAR NO.58/2018 ISSUED BY R5 DATED 05.12.2018.
- EXHIBIT P7 COPY OF THE ORDER DATED 14.03.2019 IN WPC NO.7795/19.

APPENDIX OF WP (C) 9475/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE COMMON LETTER DATED 14.1.2019 ISSUED TO PETITIONER BANKS AND ENGLISH TRANSLATION OF EX.P3
- EXHIBIT P2 TRUE COPY OF THE LETTER DATED 26.12.2018 ISSUED BY THE 2ND RESPONDENT TO THE KOTTAYAM DISTRICT CO-OPERATIVE BANK
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR NO.40/2018-19 DATED 14.2.2019 ISSUED BY THE KOTTAYAM DISTRICT CO-OPERATIVE BANK
- EXHIBIT P4 TRUE COPY OF THE LETTER DATED 26.12.2018 ISSUED BY THE 2ND RESPONDENT TO THE KOTTAYAM DISTRICT CO-OPERATIVE BANK
- EXHIBIT P5 TRUE COPY OF THE ORDER DATED 29.1.2018 OF THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH IN ITA NO.596/COCH/2017
- EXHIBIT P6 TRUE COPY OF THE ORDER DATED 25.10.2018 OF THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH IN ITA NO.420/COCH/2018

APPENDIX OF WP(C) 9566/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CERTIFICATE DATED
06/11/2017 ISSUED BY THE ASSISTANT
REGISTRAR OF CO-OPERATIVE SOCIETIES
(GENERAL), THIRUVANANTHAPURAM
- EXHIBIT P2 A TRUE COPY OF THE COMMUNICATION DATED
14/02/2019 ISSUED BY THE POTHENKODU BRANCH
OF THE 5TH RESPONDENT ALONG WITH ENGLISH
TRANSLATION
- EXHIBIT P3 A TRUE COPY OF THE CIRCULAR F
NO.ADDL.CIT/TDS/TV/CO-OP SOCIETY 2018-19
DATED 26/12/2018 ISSUED BU THE 1ST
RESPONDENT
- EXHIBIT P4 A TRUE COPY OF ONE SUCH INTERIM ORDER IN
WP(C) NO.9274/2019 DATED 26/03/2019 ISSUED
BY THIS HONOURABLE COURT

APPENDIX OF WP (C) 9620/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE PHOTOCOPY OF THE CIRCULAR NO.40/2018-19 DATED 14.02.2019 ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P2 TRUE PHOTOCOPY OF THE CIRCULAR NO.58/2018 DATED 5.12.2018 ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P3 TRUE PHOTOCOPY OF THE PROCEEDINGS F NO.ADDL/SIT/TDS/TVM/CO-OP SOCIETY/2018-19/90 DATED 26.12.2018 ISSUED BY THE 3RD RESPONDENT TO THE 4TH RESPONDENT.
- EXHIBIT P4 TRUE PHOTOCOPY OF THE ORDER DATED 31.10.2016 IN ITA NO.279/COCH/2016 ISSUED BY THE LEARNED INCOME TAX APPELLATE TRIBUNAL, KOCHI.
- EXHIBIT P5 TRUE PHOTOCOPY OF THE INTERIM ORDER IN W.P. (C) NO.8724/2019 DATED 21.03.2019 OF THIS HON'BLE COURT.

APPENDIX OF WP(C) 9686/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE LETTER NO.C4-35/CIT(TDS) 2018/10/29 DATED 31/01/2019 ISSUED BY THE 1ST RESPONDENT PROPOSING TO THE 4TH RESPONDENT.
- EXHIBIT P2 TRUE COPY OF THE LETTER DATED 26/12/2018 ISSUED BY THE 2ND RESPONDENT PROPOSING TO THE 4TH RESPONDENT.
- EXHIBIT P3 TRUE COPY OF THE LETTER NO.AS/562-A/2018-19 DATED 14/01/2019 ISSUED BY THE 2ND RESPONDENT PROPOSING TO LEVY TDS FROM DEPOSITS WITH TRANSLATION.
- EXHIBIT P4 THE COPY OF THE CIRCULAR NO.40/2018-19 DATED 14/02/2019 ISSUED BY THE 2ND RESPONDENT WITH TRANSLATION.
- EXHIBIT P5 THE COPY OF THE PROCEEDING DATED 7/03/2019 ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER WITH TRANSLATION.

APPENDIX OF WP (C) 9764/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE COMMON LETTER DATED 14.01.2019 ISSUED TO PETITIONER BANKS,ALONG WITH ITS ENGLISH VERSION.
- EXHIBIT P2 TRUE COPY OF THE LETTER DATED 26.12.2018 ISSUED BY THE 2ND RESPONDENT TO THE KOTTAYAM DISTRICT CO-OPERATIVE BANK.
- EXHIBIT P3 TRUE COPY OF THE CIRCULAR NO.40/2018-19 DATED 14.2.2019 ISSUED BY THE KOTTAYAM DISTRICT CO-OPERATIVE BANK,ALONG WITH ITS ENGLISH VERSION.
- EXHIBIT P4 TRUE COPY OF THE LETTER DATED 31.1.2019 ISSUED BY THE 1ST RESPONDENT TO THE KOTAYAM DISTRICT CO-OPERATIVE BANK.
- EXHIBIT P5 TRUE COPY OF THE DATED 29.1.2018 OF THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH IN ITA NO.596/COCH/2017.
- EXHIBIT P6 TRUE COPY OF THE ORDER DATED 25.10.2018 OF THE INCOME TAX APPELLATE TRIBUNAL COCHIN BENCH IN ITA NO.420/COCH/2018.

APPENDIX OF WP (C) 9768/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE PHOTOCOPY OF THE CIRCULAR NO 40/2018-19 DATED 14.2.2019 ISSUED BY THE 4TH RESPONDENT
- EXHIBIT P2 TRUE PHOTOCOPY OF THE CIRCULAR NO 58/2018 DATED 5.12.2018 ISSUED BY THE 5TH RESPONDENT
- EXHIBIT P3 TRUE PHOTOCOPY OF THE PROCEEDINGS F NO ADDL CIT/TDS/TVM/CO-OP SOCIETY/2018-19/90 DATED 26.12.2018 ISSUED BY THE 3RD RESPONDENT TO THE 4TH RESPONDENT
- EXHIBIT P4 TRUE PHOTOCOPY OF THE ODER DATED 31.10.2016 IN ITA NO 279/COCH/2016 ISSUED BY THE LEARNED INCOME TAX APPELLATE TRIBUNAL, KOCHI
- EXHIBIT P5 TRUE PHOTOCOPY OF THE INTERIM ORDER IN WPC NO 8724/2019 DATED 21.3.2019 OF THIS HON'BLE COURT

APPENDIX OF WP(C) 9774/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CIRCULAR ISSUED BY 2ND
RESPONDENT DATED 26-12-2018
- EXHIBIT P2 A TRUE COPY OF THE LETTER NO. F NO. CR
JCIT/(TDS) CHN/ 2018-19/DATED 14-12-2018
ISSUED BY 4TH RESPONDENT TO 7TH RESPONDENT.
- EXHIBIT P3 A TRUE COPY OF THE CIRCULAR IN MALAYALAM
NO. 58/2018 DATED 08-12-2018 WITH ENGLISH
TRANSLATION.
- EXHIBIT P4 A TRUE COPY OF THE LETTER IN MALAYALAM NO.
G/808/2019(10) DATED 15-02-2019 ISSUED BY
6TH RESPONDENT TO THE PETITIONER WITH
ENGLISH TRANSLATION
- EXHIBIT P5 A COPY OF THE LETTER NO. G/805/2019 ISSUED
BY 6TH RESPONDENT IN MALAYALAM DATED 15-03-
2019 TO THE PETITIONER WITH ENGLISH
TRANSLATION.

APPENDIX OF WP (C) 9820/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 TRUE COPY OF THE CIRCULAR NO.CA/6628 DATED
19.01.2019 ISSUED BY THE 4TH RESPONDENT.
- EXHIBIT P2 TRUE COPY OF THE CIRCULAR NO.58/2018 DATED
15.12.2018 ISSUED BY THE 8TH RESPONDENT.
- EXHIBIT P3 TRUE COPY OF THE PROCEEDINGS
F.NO.ADDL/CIT/TDS/TVM/CO-OP.SOCIETY/2018-19
DATED 26-12-2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT.

APPENDIX OF WP(C) 9838/2019

PETITIONER'S/S EXHIBITS:

- | | |
|------------|---|
| EXHIBIT P1 | TRUE COPY OF THE CIRCULAR NO CA/6628 DATED
19.1.2019 ISSUED BY THE 4TH RESPONDENT |
| EXHIBIT P2 | TRUE COPY OF THE CIRCULAR NO 58/2018 DATED
5.12.2018 ISSUED BY THE 5TH RESPONDENT WITH
ENGLISH TRANSLATION |
| EXHIBIT P3 | TRUE COPY OF THE PROCEEDINGS F NO
ADDL/CIT/TDS/TVM/CO-OP SOCIETY/2018-19/90
DATED 26.1`2.2018 ISSUED BY THE 3RD
RESPONDENT TO THE 4TH RESPONDENT |

APPENDIX OF WP(C) 9879/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1

**COPY OF THE PROCEEDINGS ISSUED BY THE 4TH
RESPONDENT DATED 18.03.2019 PROPOSING TO
LEVY TDS FOR THE DEPOSITS WITH TRANSLATION**

APPENDIX OF WP(C) 9918/2019

PETITIONER'S/S EXHIBITS:

- EXHIBIT P1 A TRUE COPY OF THE CERTIFICATE DATED
22/11/2018, ISSUED BY THE JOINT REGISTRAR
OF CO-OPERATIVE SOCIETIES (GENERAL),
KOLLAM.
- EXHIBIT P2 A TRUE COPY OF THE COMMUNICATION DATED
19/01/2019 ISSUED BY THE 5TH RESPONDENT.
- EXHIBIT P3 A TRUE COPY OF THE CIRCULAR
F.NO.ADDL.CIT/TDS/TVM/CO-OP SOCIETY/2018-19
DATED 26/12/2018 ISSUED BY THE 1ST
RESPONDENT.
- EXHIBIT P4 A TRUE COPY OF ONE SUCH INTERIM ORDER IN
WP(C) NO.9274/2019 DATED 26/03/2019 ISSUED
BY THIS HON'BLE COURT.