



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 16.09.2020

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.11818 of 2020

and

W.M.P. (MD)Nos.10228 and 10229 of 2020

WEB COPY

Virudhunagar District Central Co-operative Bank Ltd.,
Represented by its General Manager,
R.Malligadevi,
104/1, Madurai Road,
Virudhunagar-626001,
Virudhunagar District.

... Petitioner

Vs.

The Income Tax,
TDS Ward,
Kulamangalam Road,
Meenambalpuram,
Madurai-625 002.

... Respondent

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned order dated 12.03.2020 in TAN MRIT01113A, Assessment year 2020-21, DIN & Letter No.ITBA/COM/F/17/2019-20/1026515267(1) and TAN MRIT01113A, Assessment Year 2020-21, dated 12.03.2020, DIN & Letter No.ITBA/COM/F/17/2019-20/1026514390(1) issued by the respondent and quash the same as illegal, arbitrary, baseless and without jurisdiction.

For Petitioner : Mr.K.Vinayagam
For Respondent : Mrs.S.Srimathy
Special Government Pleader

O R D E R

Heard the learned counsel on either side. By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

2.The petitioner is a Co-operative Bank. The respondent had issued the impugned order calling upon the petitioner to pay a certain amount of money on the ground that the petitioner had not followed the statutory requirements set out in Section 194N of the Income Tax Act. It cannot be in dispute that the case on hand is squarely covered by the earlier order dated 27.07.2020 passed by this Court in W.P.(MD)No.6102 of 2020.



3.The learned Standing Counsel states that the Department is proposing to challenge the said order before the Hon'ble Division Bench.

4.Subject to the outcome of the same, the order impugned in this writ petition is quashed. The writ petition is allowed on the same lines as mentioned above. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

rmi

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The Income Tax,
TDS Ward,
Kulamangalam Road,
Meenambalpuram,
Madurai-625 002.

+1 CC to Mrs.S. SRIMATHY, Advocate (SR-17322[F] dated 17/09/2020)

W.P. (MD)No.11818 of 2020
16.09.2020

SJ(CO)
KM (01.10.2020) 2P 3C