



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.09.2020

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

W.P. (MD) Nos.11997, 12001, 12003, 12005 and 12007 of 2020

and

W.M.P. (MD) Nos.10339, 10340, 10342, 10343, 10344, 10345, 13046,  
10347, 10349 and 10350 of 2020

**W.P. (MD) No.11997 of 2020:-**

Sivagangai District Central Cooperative Bank,  
Represented by its General Manager,  
K.R.Balaraja, Thiruppathur Branch,  
19-C, Vadakku Ratha Veethi,  
Karaikudi Road,  
Thiruppathur - 623 611.

... Petitioner

Vs.

Income Tax Officer,  
TDS Ward,  
Kulamanagalm 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 11.03.2020 in TAN MRIS07015B Assessment Year 2020-201, DIN & Letter No.ITBA/COM/F/17/ 2019-20/1026430398(1) and TAN MRIS 07015B, Assessment Year 2020-21, DIN & Letter No.ITBA/COM/F/17/2019-20/1026430062(1), issued by the respondent and quash the same as illegal, arbitrary, baseless and without jurisdiction.

For Petitioner : Mr.K.Vinayagan  
For Respondent : Mrs.S.Srimathy,  
Standing Counsel

**W.P. (MD) No.12001 of 2020:-**

Sivagangai District Central Cooperative Bank,  
Represented by its General Manager,  
K.R.Balaraja, Kalayarkovil Branch,  
No.5128, Melaratha Veethi,  
Kalayarkovil,  
Sivagangai District - 630 551.

... Petitioner

Vs.

Income Tax Officer,  
TDS Ward,  
Kulamanagalm 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 10.03.2020 in TAN MRIS07003D DIN & Letter No.ITBA/COM/F/17/2019-20/1026395326(1) and TAN MRIS 070003D, Assessment Year 2020-21, dated 11.03.2020, DIN & Letter No.ITBA/COM/F/17/2019-20/1026424170(1), issued by the respondent and quash the same as illegal, arbitrary, baseless and without jurisdiction.

For Petitioner : Mr.K.Vinayagan  
For Respondent : Mrs.S.Srimathy,  
Standing Counsel

**W.P. (MD)No.12003 of 2020:-**

Sivagangai District Central Cooperative Bank,  
Represented by its General Manager,  
K.R.Balaraja, Eriyur Branch,  
126, South Car Street, Eriyur,  
Thiruppathur Taluk,  
Sivagangai District - 630 566. ... Petitioner

Vs.

Income Tax Officer,  
TDS Ward,  
Kulamanagalm Road,  
Meenambalpuram,  
Madurai - 625 002. ... Respondent

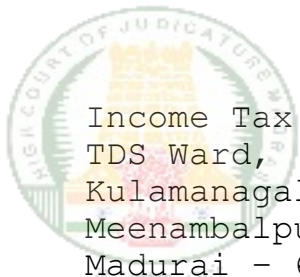
**Prayer:** Writ petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the impugned order dated 05.03.2020 in TAN MRIS07007A, DIN & Letter No.ITBA/COM/F/17/2019-20/1026170213(1) and TAN MRIS 070007A, Assessment Year 2020-21, dated 11.03.2020, DIN & Letter No.ITBA/COM/F/17/2019-20/1026443982(1), issued by the respondent and quash the same as illegal, arbitrary, baseless and without jurisdiction.

For Petitioner : Mr.K.Vinayagan  
For Respondent : Mrs.S.Srimathy,  
Standing Counsel

**W.P. (MD)No.12005 of 2020:-**

Sivagangai District Central Cooperative Bank,  
Represented by its General Manager,  
K.R.Balaraja, Ilayangudi Branch,  
5, Bharathiyar Street,  
Ilayangudi, Ilayangudi Taluk,  
Sivagangai - 630 702. ... Petitioner

Vs.



Income Tax Officer,  
TDS Ward,  
Kulamanagalm 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 11.03.2020 in TAN MRIS07017D Assessment Year 2020-21, DIN & Letter No.ITBA/COM/F/17/2019-20/1026433181(1) and TAN MRIS 07017D, Assessment Year 2020-21, DIN & Letter No.ITBA/COM/F/17/2019-20/1026432695(1), issued by the respondent and quash the same as illegal, arbitrary, baseless and without jurisdiction.

For Petitioner : Mr.K.Vinayagan  
For Respondent : Mrs.S.Srimathy,  
Standing Counsel

**W.P. (MD)No.12007 of 2020:-**

Sivagangai District Central Cooperative Bank,  
Represented by its General Manager,  
K.R.Balaraja, Kallal Branch,  
225, Karaikudi Road,  
Kallal - 630 305,  
Karaikudi Taluk,  
Sivagangai District.

... Petitioner

Vs.

Income Tax Officer,  
TDS Ward,  
Kulamanagalm 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 11.03.2020 in TAN MRIS07017D Assessment Year 2020-21, DIN & Letter No.ITBA/COM/F/17/2019-20/1026434106(1) and TAN MRIS 07012F, Assessment Year 2020-21, DIN & Letter No.ITBA/COM/F/17/2019-20/1026433828(1), issued by the respondent and quash the same as illegal, arbitrary, baseless and without jurisdiction.

For Petitioner : Mr.K.Vinayagan  
For Respondent : Mrs.S.Srimathy,  
Standing Counsel



C O M M O N O R D E R

Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the respondent.

2.It is not in dispute that the case on hand is covered by the order dated 27.07.2020 made in W.P.(MD)No.6102 of 2020 and etc., batch. Following the said order, the orders impugned in these writ petitions are quashed and the writ petitions are allowed.

3.The learned standing counsel for the respondent informs the Court that the department is proposing to challenge the aforesaid order dated 27.07.2020. If such an appeal is filed, the case of the petitioners would abide by the outcome of the said appeal. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (Records)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

ias

**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:-

Income Tax Officer,  
TDS Ward,  
Kulamanagalm Road,  
Meenambalpuram,  
Madurai - 625 002.

+1 CC to M/s.S. SRIMATHY, Advocate ( SR-17366[F] dated 18/09/2020 )

W.P. (MD)Nos.11997, 12001,  
12003, 12005 and 12007 of 2020  
18.09.2020

VB (06.10.2020) 4P 3C