



W.P. (MD) No. 4429 of 2023 etc., batch

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 02.03.2023

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C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKESAVALU

W.P. (MD) Nos. 4429 to 4443 of 2023

and

W.M.P. (MD) Nos. 4157, 4159, 4164, 4166, 4174, 4177, 4158, 4161, 4165, 4167, 4172, 4176, 4162, 4163, 4169, 4171, 4181, 4183, 4173, 4168, 4184, 4185, 4186, 4187, 4170, 4175, 4178, 4179, 4180, 4182 of 2023

E.E.420 Sivasubramaniapuram Primary
Agricultural Co-operative Credit Society,
Rep.through its Secretary,
Main Road, Sivasubramaniapuram,
Koliyankulam (P.O.), Radhapuram Taluk,
Tirunelveli District-627 116.

... Petitioner in W.P. (MD)
No.4429 of 2023

E.E.446, Kaadankulam Primary
Agricultural Cooperative Society,
Rep.through its Secretary,
Main Road,
Kaadankulam, Nanguneri Taluk,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4430 of 2023

E.E.451, Samugarengapuram Primary
Agricultural Cooperative Society,
Rep.through its Secretary,
6/5, Main Road,
Samugarengapuram,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4431 of 2023



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E.E.458, Puliaman Primary
Agricultural Cooperative Society,
Rep. through its Secretary,
Puliaman, Radhapuram Taluk,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4432 of 2023

E.E.427, Singaneri Primary
Agricultural Cooperative Society,
Rep. through its Secretary,
104, Mela Theru, Singaneri,
Nanguneri Taluk,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4433 of 2023

E.E.450, Kottaikarunkulam Primary
Agricultural Cooperative Society,
Rep. through its Secretary,
Main Road, Kottaikarunkulam,
Radhapuram Taluk,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4434 of 2023

E.E.453, Paruthippadu Primary
Agricultural Cooperative Society,
Rep. through its Secretary,
12-B, Pillaiyar Kovil Street,
Paruthipadu-627 354, Nanguneri Taluk
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4435 of 2023

E.E.435, Parappadi Primary
Agricultural Cooperative Society,
Rep. through its Secretary,
67-2/1, Chittoor Road,
Parappadi-627 110, Nanguneri Taluk
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4436 of 2023



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E.E.413, T.Karunkulam Primary
Agricultural Cooperative Society,
Rep.through its Secretary,
Main Road, 8/58, Salaipudhur,
Levinchipuram (P.O),
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4437 of 2023

E.E.462, Therkku Kallikulam Primary
Agricultural Cooperative Society,
Rep.through its Secretary,
15/4, Ammn Kovil Street,
Therkku Kallikulam,
Radhapuram Taluk,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4438 of 2023

O.1722, Irraippuvari Pattarpuram Primary
Agricultural Cooperative Society,
Rep.through its Secretary,
122, Puthugulam,
Emangulam Post,
Nanguneri Taluk,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4439 of 2023

O.647, Pandarakulam Primary
Agricultural Cooperative Society,
Rep.through its Secretary,
101, Main Road, Padarkulam,
Kilavaneri Post,
Radhapuram,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4440 of 2023



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E.E.430, Thalapathi Samuthiram Primary
Agricultural Cooperative Society,
Rep.through its Secretary,
94/4, Perumal Kovil Street,
Thalapthisamuthiram Keelur, Tisayanvilai,
Nanguneri Taluk,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4441 of 2023

E.E.412, Radhapuram Primary
Agricultural Cooperative Society,
Rep.through its Secretary,
2/24, Vannarkulam,
Radhapuram,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4442 of 2023

E.E.421, Thisayanvilai Primary
Agricultural Cooperative Society,
Rep.through its Secretary,
671, Main Road,
Tisayanvilai,
Tirunelveli District.

... Petitioner in W.P. (MD)
No.4443 of 2023

Vs.

1.The Assistant Director of Income Tax,
O/o.Assistant Director of Income Tax,
Nellai City Centre, Tiruchendur Road,
Rahmath Nagar, Tirunelveli-627 001.

2.The General Manager/Joint Registrar,
The Tirunelveli District,
Central Co-operative Bank Ltd.,
A.314/2690, Vannarpet,
Tiruenelveli-627 003.

... Respondents in all Petitions



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COMMON PRAYER: Writ Petitions filed under Article 226 of the constitution of India, to issue a Writ of Certiorari, calling for the entire records relating to the impugned circulars issued by the second respondent in Na.Ka.No.42/2020/B4 dated 24.06.2021 and Na.Ka.No.192/2015/B11 dated 25.03.2022 insofar as petitioner society is concerned quash the same.

For Petitioners	: Mr. R.Anbarasu
For R1	: Mr. J.Parek Kumar Senior Panel Counsel
For R2	: Mr. D.Shanmugaraja Sethupathy

COMMON ORDER

Heard Mr. R.Anbarasu, Learned Counsel appearing for the Petitioners Mr. J.Parek Kumar, Learned Senior Panel Counsel for the First Respondent and Mr. D.Shanmugaraja Sethupathy, Learned Counsel for the Second Respondent and perused the materials placed on record apart from the pleadings of the parties.

2. These Writ Petitions have been filed challenging the Circular issued by the District Co-operative Banks informing the Petitioners about the enforcement of tax deduction at source as per Section 194-N of the Income Tax Act, 1961, for cash withdrawals exceeding Rs.1 Crore from their accounts from District Co-operative Banks.



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3. It has been brought to notice that the Hon'ble Chief Minister, Government of Tamil Nadu has sent a letter dated 24.03.2020 to the Hon'ble Finance Minister, Government of India, and that the Chief Secretary, Government of Tamil Nadu, has sent a Letter in D.O. Lr. No. 15350/CC1/2022 dated 27.09.2022 to the Chairperson, Central Board of Direct Taxes, New Delhi, making requests to exempt the Primary Agricultural Co-operative Credit Societies and other Primary Co-operative Societies from the provisions of Section 194-N of the Income Tax, 1961, for the cash withdrawal exceeding Rs. 1 Crore from their accounts from District Co-operative Banks.

4. In view of the same, Learned Counsel for the Petitioners seek permission of the Court to withdraw the Writ Petition reserving the rights of the Petitioners to pursue the matter for exemption and if any adverse order is passed, to work out their remedies in that regard before the proper forum in the manner recognized by law and he has made endorsement to that effect in the court record.



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In view of the same, these Writ Petitions are dismissed as withdrawn with the aforesaid clarifications. Consequently, the connected Miscellaneous Petitions are closed. No costs.

02.03.2023

Index : Yes/No
Internet : Yes/No
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Note: Issue order copy by 10.05.2023.

To

- 1.The Assistant Director of Income Tax,
O/o.Assistant Director of Income Tax,
Nellai City Centre, Tiruchendur Road,
Rahmath Nagar, Tirunelveli-627 001.
- 2.The General Manager/Joint Registrar,
The Tirunelveli District,
Central Co-operative Bank Ltd.,
A.314/2690, Vannarpet, Tiruenelveli-627 003.



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P.D.AUDIKESAVALU,J.

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