



W.A.(MD)Nos.33 of 2021 etc. batch

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

RESERVED ON: 29.09.2023

PRONOUNCED ON: **22.12.2023**

CORAM:

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**

AND

THE HONOURABLE **MR.JUSTICE R.VIJAYAKUMAR**

W.A.(MD)Nos.33 to 114, 541, 621, 13, 14, 158, 181, 206, to 214, 221,
222, 373, 153, 154 of 2021 and 1095, 1137, 1196, 1209 to 1213 and
1232 of 2020

and W.P.(MD) No.18138 of 2020

and

WMP (MD) Nos.15153 and 15154 of 2020

W.A.(MD) No.33 of 2021:

The Income Tax Officer,
TDS Ward-2, Trichy,
Office of the Income Tax Officer,
TDS Ward 2, 5th Floor,
No.44, Williams Road, Cantonment,
Tiruchirappalli – 620 001

...Appellant

/Vs./

M/s. The Thanjavur District Central Co-operative
Bank Ltd.,



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Vadaseri Branch,
Represented by its General Manager
Mr.G.Ramachandran

...Respondents

PRAYER:- Writ Appeal - filed under Clause 15 of Letters Patent Act against order dated 27.07.2020 passed in W.P.(MD)No.6112 of 2020 on the file of this Court.

AND

WP(MD)No.18138 of 2020:

M/s.Madurai District Central Cooperative Bank Ltd.,
Represented by its Managing Director,
A.Jeeva,
187, North Veli Street,
Madurai South,
Madurai-625001.

...Petitioner

/Vs./

- 1.Union of India,
Ministry of Finance,
Department of Revenue,
Rep. by its Secretary,
North Block
New Delhi – 110 001
- 2.Central Board of Direct Taxes,
Rep by its Chairman,
North Block,
New Delhi – 110 001
- 3.The Income Tax officer,
TDS Ward,



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Income Tax Staff Quarters Complex,
Kulamangalam Main Road,
Meenambalpuram, Madurai
Tamil Nadu – 625 002.

4.M.M. 3257 Vellalore Paccs,
Vellalore Post, Melur Taluk,
Madurai Dt.

5.State of Tamilnadu
Represented by its Secretary (Co-Operation),
Government Secretariat,
Government of Tamilnadu,
Chennai-600 009.

6.The Tamil Nadu Cooperative Societies
Represented by its Registrar
No.170, EVR Periyar High Road
Kilpauk, Chennai-600 010.

7.Union of India,
Ministry of Law and Justice,
Represented by its Secretary,
North Block, New Delhi-110001 ... Respondents
(R7 is impleaded vide Court order dated 16.08.2023 in
WP(MD)No.18138 of 2020 by this Court)

Prayer: Writ Petition filed under Article 226 of the Constitution of India
for issuance of writ of Declaration declaring that Sec 194N of Income



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Tax Act, 1961 (“ ITA”) inserted through the Finance Act, 2019 as illegal, arbitrary, infringes the fundamental rights under Article 14, 19(i) (g) along with Article 265 and 300A as unenforceable and unconstitutional, or pass such further or other orders as may deem fit and proper in the circumstances of the case.

In all W.As.

For Appellant : Mr.AR.L.Sundaresan
Additional Solicitor General
Assisted by Mr.N.Dilipkumar

For Respondents : S.Ravikannan
In W.A.(MD) Nos.33 to 109 and 111 to
114 of 2021)

In W.P.

For Petitioner : Mr.R.Sivaraman
For Respondents : Mr.AR.L.Sundaresan
Additional Solicitor General
Assisted by Mr.K.Govindarajan
Deputy Solicitor General of India

R1, R2 and R7
and Mr.M.Ashok Kumar – R1
and Mr.N.Dilipkumar – R3



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COMMON JUDGMENT

(Judgment of the Court was made by **DR.ANITA SUMANTH, J.**)

W.P.No.18138 of 2020 has been filed by Madurai District Co-operative Central Bank Limited seeking a declaration that Section 194N of the Income Tax Act, 1961 (in short 'Act'), inserted vide Finance Act, 2019 is illegal, arbitrary, infringes the fundamental rights under Article 14 and 19(i)(g) and is unenforceable and unconstitutional. The batch of Writ Appeals challenges an order passed by the Writ Court disposing Writ Petitions filed by the District Central Cooperative Banks challenging orders passed u/s 201/201(1A) of the Act.

2. Since the vires of the Section has been challenged, it would be appropriate to deal with the Writ Petition first before proceeding to deal with the batch of Writ Appeals. The submissions of the petitioner, as advanced by Mr.R.Sivaraman, learned counsel appearing for the petitioner are as follows.

3. The petitioner holds a licence to carry on banking business



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issued by the Reserve Bank of India (RBI). It maintains the accounts of 254 Cooperative Societies (both savings as well as current accounts). Those Societies are Primary Agricultural Cooperative Credit Societies (PACCS), Cooperative Marketing Societies (CMS), Loan Development Banks (LDB) and Milk Producers Cooperative Societies (MPCS).

4. All account holders are registered under the provisions of the Tamil Nadu Cooperative Societies Act, 1963 (in short 'TNCS Act'), engaged wholly in the business of providing loans and advances to third parties. According to the petitioner, when a loan is sought by a member of the Societies, the petitioner disburses the amount by crediting the same through electronic transfer to the loan account maintained by the Bank. The funds are then transferred to the current account of the particular Societies for onward transmission to the Farmers.

5. Those members who have bank accounts are granted the loans through banking channels. Since a significant number of the members do not have bank accounts, the Societies withdraw cash from their accounts for making cash disbursement of loans. Thus, the fact that



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the societies make substantial cash withdrawals is not in dispute.

6. The State and other institutions such as NABARD use the infrastructure of the petitioner and similar co-operative banks at the District and State level, as well as the Cooperative Societies to disburse/distribute gifts on special occasions as well as offer cash support including crop loans to member/farmers under various schemes.

7. In such circumstances and since several of the end users do not have bank accounts, the petitioner, acting as a conduit between the State/Institution on the one hand and the Societies on the other, assume the role of a business correspondent to aid in the disbursement under the welfare schemes. According to the petitioner, this modus operandi has necessarily to be followed in the interests of financial inclusion in the economy.

8. Cooperative societies operate under a clear hierarchy that has come to the aid of the members to facilitate and ensure that the financial support percolates down to the beneficiary. Thus, the withdrawals by the societies do not constitute loans, but are financial



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incentives intended for the end user. That apart, the withdrawals do not constitute income in the hands of the societies as the amounts are merely forwarded onwards to their members. The petitioner have provided a flow chart to illustrate the manner in which the funds flow from the State to the beneficiaries/end consumer.

9. While this is so, Section 194N came to be introduced in the Act vide Finance Act, 2019, with effect from 01.09.2019. The Section, as it stood then and as relevant for the purpose of this Writ Petition, reads as follows:

"194N- Every person, being, -

(i) a banking company to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act);

(ii) a co-operative society engaged in carrying on the business of banking; or

(iii) a post office,

who is responsible for paying any sum, being the amount or the aggregate of amounts, as the case may be, in cash exceeding one crore rupees during the previous year; to any person (herein referred to as the recipient) from one or more accounts maintained by the



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recipient with it shall, at the time of payment of such sum, deduct an amount equal to two per cent of such sum, as income-tax:

Provided that in case of a recipient who has not filed the returns of income for all of the three assessment years relevant to the three previous years, for which the time limit of file return of income under sub-section (1) of section 139 has expired, immediately preceding the previous year in which the payment of the sum is made to him, the provision of this section shall apply with the modification that-

- (i) the sum shall be the amount or the aggregate of amounts, as the case may be, in cash exceeding twenty lakh rupees during the previous year; and*
- (ii) the deduction shall be-*
 - (a) an amount equal to two per cent of the sum where the amount or aggregate of amounts, as the case may be, being paid in cash exceeds twenty lakh rupees during the previous year but does not exceed one crore rupees; or*
 - (b) an amount equal to five per cent of the sum where the amount or aggregate of amounts, as the case may be, being paid in cash exceeds one crore rupees during the previous year:*

Provided further that the Central Government may specify in consultation with the Reserve Bank of India, by notification in the Official Gazette, the recipient in whose case the first section shall not apply or apply at reduced



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rate, if such recipient satisfies the conditions specified in such notification:

Provided also that nothing contained in this section shall apply to any payment made to-

- (i) the Government;*
- (ii) any banking company or co-operative society engaged in carrying on the business of banking or a post office;*
- (iii) any business correspondent of a banking company or co-operative society engaged in carrying on the business of banking, in accordance with the guidelines issued in this regard by the Reserve Bank of India under the Reserve Bank of India Act, 1934 (2 of 1934);*
- (iv) any white label automated teller machine operator of a banking company or co-operative society engaged in carrying on the business of banking, in accordance with the authorisation issued by the Reserve Bank of India under the Payment and Settlement Systems Act, 2007 (51 of 2007):*

Provided also that the Central Government may specify in consultation with the Reserve Bank of India, by notification in the Official Gazette, the recipient in whose case the provision of this section shall not apply or apply at reduced rate, if such recipient satisfies the conditions specified in such notification.]".

10. Proceedings were initiated by the Department to survey the



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Head office of the petitioner in April, 2020 to ascertain compliance with the provisions of Section 194 N. The requirement under the provision is for deduction of tax at the rate of 2% from aggregate payment of sums to the recipient in excess of a sum of Rs.1.00 crore during that financial year in question. The threshold has been increased to Rs.3.00 crores, vide Finance Act, 2023 with effect from 01.04.2023.

11. The information gathered at the time of survey revealed that the petitioner was not compliant with the mandate under Section 194N and a show cause notice came to be issued on 28.02.2020 calling for an explanation as to why an order under Section 201(1) and interest under Section 201(1A) of the Act not be passed.

12. The petitioner adopted the stand before the authorities that Section 194N was itself not valid and in any event, would not be applicable to its case, since some of the cash withdrawals noticed by the authorities had been prior to 01.09.2019 when the provision had been inserted.

13. That apart, the cash withdrawals were necessitated on account



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of the exigencies faced by the Cooperative Societies to make disbursals to their members who did not have bank accounts. Despite the explanation tendered an order came to be passed raising a demand upon the petitioner as proposed. The orders u/s 201 and 201(1A) were the subject matter of a batch of Writ Petitions and now Writ Appeals at the instance of the Revenue.

14. As far as the challenge to constitutionality is concerned, the main arguments advanced are the there is no element of income in the amounts withdrawn by the societies, and both the petitioner and the Cooperative Societies merely act as agents for the financial aid/gifts by the State and other Institutions. Such transactions do not attract the rigour of Section 194 N requiring the deduction of tax at source.

15. The petitioner argues that the provision is arbitrary and violative of the fundamental rights guaranteed by the Constitution. The right to make cash withdrawals is not an event/eventuality which can be regulated by the authorities, which is what Section 194 N seeks to do.



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16. The avowed object and reasons behind the insertion of Section 194 N is to encourage payments made through digital mode and to curb cash transactions. This could hardly be a reason for moderation of tax/collection. Chapter XVII B provides for those situations where tax is to be deducted at source from receipts that constitute income in the hands of the recipient.

17. Section 194 N has, however, been inserted with the object of encouraging digital payments and curbing cash transactions. This does not constitute a legitimate reason for such insertion. The test of a valid provision is whether it is reasonable and whether it reveals appropriate application of mind for such insertion.

18. In this connection, our attention is drawn to Sections 4 and 190 which are the basis of charge for the levy of tax to argue that TDS provisions are not charging provisions but only machinery provisions. Reliance in this regard is placed on the judgements in, *Bhavani Cotton Mills Ltd. V. State of Punjab and Ors.*¹, *Steel Authority of India Ltd. V.*

¹ AIR 1967 SC 1616



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State of Orissa and ors.¹, C.Nanda Kumar V. Union of India² and Rupesh Rashmikanth Shah V. Union of India³.

19. Section 194 N falls under Chapter XVII B coming under the general head '*Collection and Recovery of Tax – Deduction at Source*'. Thus, unless the cash disbursements amount to income in the hands of the societies, there is no legal justification for the insertion of Section 194 N, given its placement in Chapter XVIIB which the petitioner states '*is eccentric*', when compared with the other provisions under that Chapter.

20. The petitioner refers to the Banking Cash Transaction Tax (BCTT) introduced vide Finance Act, 2005 as an anti-tax evasion measure, specifically to monitor cash transactions. In 2009, the provision was deleted, the Legislature being of the view that there were other enactments/provisions that addressed the same need. Thus while Section 194 N is evidently an anti-tax avoidance measure, its placement in a Chapter dealing with Deduction of Tax at Source is misconceived.

21. The object and reasons would clearly reveal that it is nothing

1 (2000) 3 SCC 200

2 (2017) 88 taxmann.com 256

3 (2019) 108 taxmann.com 181



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but an anti-tax avoidance measure which seeks to impose a condition of adoption of digital payments by the citizens. Such a provision cannot be justified on the anvil of Article 265 of the Constitution of India under which Article alone the Legislature has the authority to levy a tax.

22. Thus, a provision in a taxing Statute which correlates neither to the levy nor collection of tax is a mere aberration which cannot be countenanced. The petitioner submits that the modus operandi followed by the State and District Cooperative Societies take note of the realities of the situation. A significant number of persons do not have bank accounts, but are still in dire need of funds.

23. States and financial institutions periodically grant loans as well as incentives and gifts for festivals. Persons in the lowest ranks of society who do not have the facility of a bank account cannot be forced to operate only through banking channels which would be illegal in a welfare economy.

24. As an example, the petitioner cites the MPCs that function at the village level. Each MPC is enrolled with hundreds of small and



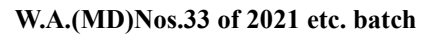
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marginal farmers who supply milk to the MPCS on a daily basis. The District level Milk Union releases payment to the MPCS on a weekly basis through the bank accounts of the petitioner branches. The MPCS then withdraws cash from the banks and distribute the payment to the farmers on a weekly basis.

25. The withdrawals do not constitute income in the hands of the MPCS and thus subjecting the same to tax deduction at 2% would have a ripple effect on the amount that reaches the hands of the farmer, as the entirety of their earnings for a year would be below the taxable limit. That apart, agricultural income is in any way exempted from the ambit of income tax.

26. The petitioner refers to Rule 37BA(3A) of the Income Tax Rules, 1962 (in short 'Rules'), which allows credit for tax deducted at source to be given to the person from whom such tax is deducted. Thus, this supports the position that such deduction is effected only from income which has an element of tax embedded.

27. In the present case, when it has been more amply demonstrated



28. Alternatively, it is submitted that the third proviso to Section 194 N prescribes certain categories of persons who are entitled to exemption from the application of the provisions. The third proviso reads as follows:

(iii) any business correspondent of a banking company or co-operative society engaged in carrying on the business of banking, in accordance with the guidelines issued in this regard by the Reserve Bank of India under the Reserve Bank of India Act, 1934 (2 of 1934);



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(iv) *any white label automated teller machine operator of a banking company or co-operative society engaged in carrying on the business of banking, in accordance with the authorisation issued by the Reserve Bank of India under the Payment and Settlement Systems Act, 2007 (51 of 2007):*

Provided also that the Central Government may specify in consultation with the Reserve Bank of India, by notification in the Official Gazette, the recipient in whose case the provision of this section shall not apply or apply at reduced rate, if such recipient satisfies the conditions specified in such notification.]"

29. The petitioner would claim that the societies are entitled to exemption in terms of clause (i) of the proviso above as they constitute an extended arm of the State/are quasi-Government bodies as their control and management vests substantially with the State as well. Thus, even assuming that the vires of Section 194 N is upheld, the demands raised would have to be set aside.

30. Petitioner relies on the judgements in *National Cooperative Development Corporation V. Commissioner of Income-tax, Delhi – V* (Civil Appeal Nos.5105 to 5107 of 2009, judgment dated



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11.09.2020) and *Nathpa Jhakri Joint Venture V. State of H.P. and others* ((2000) 3 SCC 319 to bring home its plea that the impugned provision is contrary to the constitutional mandate and liable to struck down.

31. Mr.ARL.Sundaresan and Mr.Dilip Kumar appear for the Revenue and their submissions are as follows. Firstly they draw attention to the object and reasons for the introduction of the impugned provision, which is to discourage cash transactions and usher in an economy that is transparent.

32. To this end, our attention is drawn to the speech of the Hon'ble Finance Minister while presenting the Union Budget for the year 2019-2020. The promotion of digital payments has been articulated thus:

Digital Payments

126. Mr. Speaker, Sir; our Government has taken a number of initiatives in the recent past for the promotion of digital payments and less cash economy. To promote digital payments further, I propose to take a slew of measures. To discourage the practice of making business payments in cash, I propose to levy TDS of 2% on cash withdrawal exceeding ? 1 crore in a year from a bank account. Further, there are low-cost digital modes of payment such as BHIM UPI, UPI-QR Code, Aadhaar Pay, certain Debit



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cards, NEFT, RTGS etc. which can be used to promote less cash economy. I, therefore, propose that the business establishments with annual turnover more than 50 crore shall offer such low cost digital modes of payment to their customers and no charges or Merchant Discount Rate shall be imposed on customers as well as merchants. RBI and Banks will absorb these costs from the savings that will accrue to them on account of handling less cash as people move to these digital modes of payment. Necessary amendments are being made in the Income Tax Act and the Payments and Settlement Systems Act, 2007 to give effect to these provisions.

33. Taking forward the measures for the promotion of digital payments and discouraging cash transactions, the Finance Bill provided for the deduction of tax at source on cash withdrawals. The provision is introduced thus:

TDS on cash withdrawal to discourage cash transactions

In order to further discourage cash transactions and move towards less cash economy, it is proposed to insert a new section 194N in the Act to provide for levy of TDS at the rate of two per cent on cash payments in excess of one crore rupees in aggregate made during the



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year, by a banking company or cooperative bank or post office, to any person from an account maintained by the recipient.

It is proposed to exempt payment made to certain recipients, such as the Government, banking company, cooperative society engaged in carrying on the business of banking, post office, banking correspondents and white label ATM operators, who are involved in the handling of substantial amounts of cash as a part of their business operation, from the application of this provision. It is proposed to empower the Central Government to exempt other recipients, through a notification in the official Gazette in consultation with the Reserve Bank of India.

This amendment will take effect from 1st September, 2019.

34. A press release had been issued clarifying the applicability of the provision in the following terms:

*Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes*

New Delhi, 30th August, 2019

PRESS RELEASE



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***Clarification on applicability of Tax Deduction at
Source on cash
withdrawals***

In order to discourage cash transactions and move towards less cash economy, the Finance (No. 2) Act, 2019 has inserted a new section 194N in the Income-tax Act, 1961 (the 'Act'), to provide for levy of tax deduction at source (TDS) @2% on cash payments in excess of one crore rupees in aggregate made during the year, by a banking company or cooperative bank or post office, to any person from one or more accounts maintained with it by the recipient. The above section shall come into effect from 1st September, 2019.

*Since the section provided that the person responsible for paying any sum, or, as the case may be, aggregate of sums, in cash, **in excess of one crore rupees during the previous year** to deduct income tax @2% on cash payment in excess of rupees one crore, queries were received from the general public through social media on the applicability of this section on withdrawal of cash from 01.04.2019 to 31.08.2019.*

The CBDT, having considered the concerns of the people, hereby clarifies that section 194N inserted in the Act, is to come into effect from 1st September, 2019. Hence, any cash withdrawal prior to 1st September, 2019 will not be subjected to the TDS under section 194N of the Act. However, since the threshold of Rs. 1 crore is with respect to the previous year, calculation of amount of cash withdrawal for triggering deduction under section 194N of the Act shall be counted from 1st April,



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2019. Hence, if a person has already withdrawn Rs. 1 crore or more in cash upto 31st August, 2019 from one or more accounts maintained with a banking company or a cooperative bank or a post office, the two per cent TDS shall apply on all subsequent cash withdrawals.

*(Surabhi Ahluwalia)
Commissioner of Income Tax
(Media & Technical Policy)*

Official Spokesperson, CBDT.

35. They thus argue that the object for the insertion of Section 194N is specific to discouraging cash payments and bringing in an economy that is robust and cashless, as far as possible. There is, according to them, no merit in the challenge now mounted as Section 194N satisfies all statutory prescriptions.

36. They emphasize on the fact that the inspection conducted in the premises of the Co-operative Banks have revealed that the modus operandi of the transactions involving the Banks, societies and the beneficiaries were fraught with irregularities. Cash withdrawals, in general, and those in issue in the case of the Banks and societies specifically, contained several discrepancies and were a source of income



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that escaped the tax net.

37. The rival contentions have been heard in detail. We straightaway address the main plan of attack which is that there is no component of taxable income in the amount withdrawn in cash. Learned counsel for the petitioner would be at pains to point out that the amount withdrawn was only for onward distribution among farmers and other beneficiaries of Schemes promulgated by the State and financial institutions.

38. However, and in effect, Section 194 N operates as a charge of tax on the amount withdrawn in cash, which is unsustainable as there could be no charging provision other than Sections 4 or 5 of the Income Tax Act. It has been pointed out that the very placement of Section 194N in Chapter XVII B would show that it is not a charging provision, and several cases have been cited to establish that the sections under Chapter XVII B are only machinery provisions, not intended to fasten any charge.

39. We discuss below the cases cited at the Bar. In the case of *Nathpa Jhakri* (supra), the validity of Section 12A of the Himachal



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Pradesh General Sales Tax Act, 1968 and Rule 31A of the Himachal Pradesh General Sales Tax Rules were under challenge. Those provisions provided for a deduction from bills or invoices relating to works contracts purporting to represent tax payable towards transfer of goods involved in works contract.

40. The High Court dismissed the Writ Petition holding the view that the amount from which there had to be a deduction would constitute valuable consideration, payable for the transfer of property in goods and not the entire value or consideration for the works contract. The decision of the High Court was reversed by the Hon'ble Supreme Court holding that the power to deduct was arbitrary, since it related to a sum in a transaction that might not be liable to sales tax at all.

41. Learned counsel for the petitioner would attempt to draw a parallel between that judgement and the present case arguing that the amounts withdrawn by the societies did not constitute income in their hands. This argument is clearly misconceived. The petitioner cannot with certainty, assert to the nature of the receipt in the hands of the society and



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this is a matter of assessment in the hands of the latter. In this regard, reference may also be had to the discussion in this order while disposing the writ appeals filed by the revenue that touch upon this issue in a more detailed fashion.

42. In the case of *Bhavani Cotton Mills Ltd. V. State of Punjab and Ors.*¹, rendered in appeals filed by that assessee challenging orders of the Punjab High Court, it was held that TDS provisions are in the nature of machinery provisions, independent of charging provisions. The judgment in the case of *Steel Authority of India Ltd. V. State of Orissa and ors.*² is an authority for the very same proposition.

43. The decision in the case of *C.Nanda Kumar V. Union of India*³ by a Division Bench of the Andhra Pradesh High Court. considered a challenge to a Circular issued by the Commissioner of Income Tax (TDS) directing the District Collector to deduct tax at source from out of the compensation payable under the 2013 Land Acquisition Act.

1 AIR 1967 SC 1616

2 (2000) 3 SCC 200

3 (2017) 88 taxmann.com 256



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44. The interplay between Section 194LA of the Act and Section 96 of the Central Act 30 of 2013, which is the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (in short '2013 Central Act') was considered. In that context, one of the contentions decided by the Court revolving around the usage of the term 'sum' to make a deduction.

45. Despite the use of the word 'sum', the submission was that what should be taxed was only income and not receipt or sum of money. This contention was accepted by the Court bearing in mind the positioning of Section 194 LA in Chapter XVII of the Act, the object and scheme of that Chapter and the expressions used within that Chapter itself.

46. The Court examined the tax deduction provisions in detail, observing that the provisions used the expressions any '*sum*', '*income*', '*payment*', and '*amount*'. At paragraph 36, the Division Bench has listed out in a table, the specific term used in each provision.

47. Chapter XVII is itself divided into two parts A- General



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Provisions and B – Provisions relating to deduction at source. The context and setting of Part B is derived from the provisions of Part A, which are Sections 190 and 191. Section 190 states that notwithstanding that regular assessment in respect of any income is to be made in a later assessment, the tax on such income shall be payable by deduction or collection at source or by advance payment or payment under Section 192(1A) and the aforesaid stipulation does not, in any way, prejudice the charge of tax on such income under the provisions of Section 4.

48. Section 191 provides for a direct payment and states that in the case of any income in respect of which a provision is not made for deduction of income tax and where such deduction of tax has not been made, income tax shall be payable by the assessee directly. That is the context in which one should understand the subsequent provisions contained in Part B of Chapter XVII, which is that a mandatory deduction of tax at source and payment in advance is provided in respect of those situations enumerated in Part B and this is without prejudice to the question of charge of tax which remains fastened on Section 4 only as



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per Section 190(2).

49. It is for this reason that Courts have consistently held that the deduction/collection of tax provided under Chapter XVII is not as a charging measure itself, but only as a collection measure to further the object of ease of recovery, as an aid in planning and in pursuance of certain designated objects.

50. V.Ramasubramaniam J. has, in the case of *C.Nandakumar* (supra) taken the pains of tabulating those instances in Part B of Chapter XVII where the words 'any sum', 'income', 'payment', and 'amount' have been used variably as follows:

36. In so far as the first contention is concerned, we have to admit that section 194LA uses the expression "any sum" and not the expressions "income", "payment" or "amount". In T. Rajkumar v. Union of India [2016] 68 taxmann.com 182/239 Taxman 283/383 ITR 385 decided by a Division Bench of the Madras High Court to which one of us (VRS, J.) was a party, the court provided a tabular statement listing out different words/expressions used in the Income-tax Act, 1961 such as "sum", "income" and "amount" and the sections in which they are used. The tabular statement is as follows (page 431):

<i>Word Used</i>	<i>Provision in Chapter XVII</i>
<i>Sum</i>	<i>191 [Direct Payment] 194C [Payments to Contractors 194IA [Transfer of Immovable Property]</i>



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	<i>194J [Fees for professional or technical services]</i>
	<i>194L [Acquisition of Capital Asset]</i>
	<i>194LA [Acquisition of certain Immovable Property]</i>
	<i>195 [Other Sums]</i>
	<i>196 [Payable to Government, Reserve Bank or certain corporations]</i>
<i>Income</i>	<i>190, 193 [Interest on Securities]</i>
	<i>194-I [Rent],</i>
	<i>194A [Other Interest]</i>
	<i>194B [Winnings from Lottery]</i>
	<i>194BB [Winnings from Horse Race]</i>
	<i>194D [Insurance Commission]</i>
	<i>194D A [Payments for Life Insurance]</i>
	<i>194E [Payment to non-resident sportsmen]</i>
	<i>194G [Commission on Sale of Lottery Ticket]</i>
	<i>194H [Commission/Brokerage]</i>
	<i>194K [Income in respect of Units]</i>
	<i>194LB [Interest from Infrastructure Debt Fund]</i>
	<i>194LBA [Units of a business trust]</i>
	<i>194LBB [Units of an Investment Fund]</i>
	<i>194LC [Interest from an Indian Company]</i>
	<i>194LD [Interest on Certain Bonds and Government Securities]</i>
	<i>195 [Other Sums]</i>
	<i>196A [Units of Non Residents]</i>
	<i>196B [Units]</i>



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196C [Foreign Currency Bonds or shares of Indian company]

196D [FIIs from securities]

Amount 192(1) [Salary]

192A [Accumulated Balance to Employee]

194 [Dividends] 194EE [National Savings Scheme]

194F [Repurchase of Units by Mutual Fund or UTI]

51. Thus, nothing would turn specifically on the terminology used in the provision as the terminology is not fixed but varies from one provision to the other. Moreover, the use of the terminology itself is an aid in the construction of the statutory provision and the object for which it has been inserted. Thus the fact that Section 194N uses the word ‘sum’ does not advance the petitioner’s case to any extent.

52. Though section 190(1) uses the phrase ‘tax on such income’, the specific question in the case of *C.Nandakumar* was as to whether deduction of tax was required, despite the mandate under Section 96 of the 2013 Central Act. On this question, the Division Bench held adverse to the Revenue, since the 2013 Central Act intended to put in place welfare provisions and a fiscal enactment could not be seen to make



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inroads into the same.

53. In the case of *Rupesh Rashmikanth Shah V. Union of India*¹ the Bombay High Court has reiterated that the provision in Chapter XVII B are not charging provisions and deduction of tax is to be effected only if the receipt constitutes income in the hands of the payee.

54. There are instances where statutory provisions have been introduced as measures to facilitate expansion of tax base, conversion to virtual modes of compliance, assessment and appeals and measures to bring about transparency in the fiscal economy. The petitioner thus accedes to the position that a fiscal enactment could also legitimately be deployed as a vehicle for achievement of social objectives but only argues that the placement of Section 194 N in Chapter XVII is fatal to its cause.

55. Chapter XVII deals with a range of situations relating to tax deduction/collection. The requirement for tax deduction is itself based on the need to ensure recovery of tax, albeit partly, in advance.

56. In *Union of India V. A.Sanyasi Rao*², the provisions of

¹ (2019) 108 taxmann.com 181

² 2019 ITR 220



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Section 44AC read with Section 206 C of the Act were challenged as ultravires the Constitution and beyond legislative competence. The matter had travelled from the Andhra Pradesh High Court which had read down the provisions of Section 44AC. Dissatisfied, appeals had been filed before the Hon'ble Supreme Court at the instance of the Revenue.

57. Section 44AC had been inserted by the Direct Tax Laws (Amendment) Act, 1989, with effect from 01.06.1988. The former was a special provision which provided for a presumptive basis for computation of profits and gains from the business of trading in certain goods. Section 206 C stated that every person who was a seller referred to in Section 44AC shall collect from the buyer of the specified goods, a sum equal to the percentage specified in that provision of such amount as income tax on the income comprised therein.

58. The reason for insertion of the provisions was the manifold problems that the State was facing in assessing and recovering tax in the case of persons who dealt with specified commodities, specifically, country liquor, timber and forest produce among others. These persons



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typically do not maintain accounts or, if they did, the accounts were incomplete.

59. The businesses carried on were also not long standing. As a result, there was evasion of tax in these lines of businesses which the Government wanted to plug. Challenge to these provisions had come up before several Courts and the legislative competence of the Parliament to enact the provisions, i.e, Sections 44AC and 206C, had been upheld by all the Courts, i.e., Andhra Pradesh, Kerala, Himachal Pradesh, Orissa, Punjab and Haryana and Patna.

60. The decision of the Andhra Pradesh had been carried in appeal by the revenue and the submissions made by the counsel on behalf of the revenue have been echoed by Mr.Sundaresan before us. The competence of the statutory provision under scrutiny has been defended to state that, admittedly, Section 194 N is not a charging provision but only a machinery provision.

61. To that end, the cases cited by the petitioner to buttress this proposition are unnecessary as it is nobody's case that Section 194N is a



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charging provision. The provision impugned provides a mechanism to tap income which accrues or arise under the machinery provisions and the objects for insertion of the impugned provision are clear from the Budget speech of the Hon'ble Finance Minister, the object and reasons and the explanatory Circulars issued by the Central Board of Direct Taxes.

62. Detailed analysis of the banking systems and the modes and methodology used for conduct of business had revealed large scale evasion of taxes by the use of cash. Several measures have been put in place to reduce the impact of cash transactions on the economy. The present measure is one such, where the payer is required to deduct tax at source from the cash withdrawals made by an assessee at a flat rate.

63. Such deductions are not final and are subject to assessment or refund, if the payee/drawee is able to establish that the withdrawal was not subject to tax at all. The practical experience and study made by the respondents is what has culminated in the enactment of the impugned provision and such power is indeed available in the hands of the



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Legislature is of great magnitude.

64. In the case of *A.Sanyasi Rao* (supra), the object in enacting Sections 44AC and 206 C was specifically noticed as being an aid to the State to collect amounts that were legitimately due to it. There was also acceptance, in general, of the unique circumstances that had occasioned the insertion of those two provisions. At paragraph 19 of the judgment, the Court reiterated the position that Sections 44AC and 206C only provide for a mechanism for collection of tax. They did not fasten any charge per se. The mere fact that the deduction/collection was provided for at a flat rate of deduction even prior to assessment would not alter this position.

65. The power of the Legislature to tax is set out under Article 265 of the Constitution and such power is wide, subject to the conditions and tests that have been laid out over the years to provide for reasonable restrictions in this regard. Article 265 states that no, tax shall be levied or collected except by 'authority of law'. What constitutes such 'authority' and what vests such power in the State would depend on the



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levy itself.

66. In deciding whether the levy is intra or ultra vires, the circumstances in which such levy has been introduced, the overall features of the levy as well as the attendant circumstances leading to the same, will have to be considered. It is a matter of common knowledge and we take judicial notice of the parallel economy prevalent in the Country fueled by, among other factors, cash transactions.

67. There have been several measures over the years to discourage and limit cash transactions both under the Income Tax Act as well as other enactments. The challenge is now restricted to the modus operandi that the provision follows, as one hardly question the legitimacy of the move to discourage cash transactions, perse. We find that the object of Section 194N, as a measure to reduce cash transactions and gravitate towards an economy which is run in a transparent and accountable fashion, is laudable.

68. The requirement of the deductor under Chapter XVII is to deduct/collect from any payments/disbursals made to a deductee. The



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petitioner would argue that such requirement is only in cases where the receipt or some portion thereof constitutes taxable income. In cases where the amount withdrawn is not chargeable to tax, the question of deduction/collection does not arise.

69. A specific question was put to the petitioner as to whether the recipient societies are income tax assesses and the answer is in the affirmative. All the recipient societies are holders of permanent account numbers, are expected to file returns and have taxable income from various sources.

70. While the argument of the petitioner is that the entirety of the amount disbursed is only for onward distribution towards various Government schemes, there is nothing available on record to establish so. One of the arguments put forth in the batch of writ appeals is that a significant portion of the amounts disbursed constitute Pongal gifts and the bank was merely acting as an pass-through, to handover the amounts to the societies for onward distribution to the beneficiaries.

71. Since the gifts are not taxable in the hands of the beneficiaries,



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the argument was that there was no requirement to deduct tax at source.

Had there been a correlation between the disbursements and utilization of the funds, there would be some merit in the petitioner's argument. The purpose of withdrawal is however admittedly unknown to the Bank and unascertainable at the time of withdrawal. Thus, it is not for the Bank to put forth an argument in relation to the utilization of the funds withdrawn.

72. Mr.Dilip Kumar has filed a chart containing the break-up of the withdrawal and the Pongal gifts. The amounts withdrawn are in excess of the disbursements for Pongal and hence the Banks cannot take the argument that the entirety of the disbursements constitute only Pongal gifts. The particulars have been culled from the records available with the Department either by way of returns filed by the societies or assessment proceedings in their cases.

73. Legislature has provided for a situation where a payee, on the ground that the receipt is not amenable to tax, could seek and obtain a certificate from the Assessing Officer under Section 197 of the Act.



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74. Such a certificate may be sought only in stipulated situations, i.e., in case of payments under the provisions of Sections 192, 193, 194, 194A, 194C, 194D, 194G, 194, 194H, 194I, 194J, 194K, 194LA, 194LBB, 194LBC, 194M 194O and 195. Section 194 N is not part of the list and hence there is no avenue available for an assessee/payee to approach the Department seeking a certificate of deduction at 'nil/lower rate' in the case of cash withdrawals.

75. The non-inclusion aligns with the scheme of the Act, seen in the context of the objects and reasons for the insertion of Section 194 N. The consequence is that tax is liable to be deducted at the rate stipulated under Section 194N without there being any avenue for the recipient to approach the concerned authority for a certificate under Section 197.

76. Instead, an alternate method has been provided and Section 194 N provides for the Central Government, in consultation with the Reserve Bank of India, to issue a Notification in the Official Gazette stipulating those recipients in whose cases the rigour of Section 194N would not apply, or would apply at a reduced rate.



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77. A CBDT Notification bearing No.70 of 2019 dated 20.09.2019

has been issued in this regard reading thus:

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 20th September, 2019

(INCOME-TAX)

S.O. 3427(E).—*In exercise of the powers conferred by clause (v) of the proviso to section 194N of the Income-tax Act, 1961 (43 of 1961), the Central Government after consultation with the Reserve Bank of India, hereby specifies the commission agent or trader, operating under Agriculture Produce Market Committee (APMC), and registered under any Law relating to Agriculture Produce Market of the concerned State, who has intimated to the banking company or co-operative society or post office his account number through which he wishes to withdraw cash in excess of rupees one crore in the previous year along with his Permanent Account Number (PAN) and the details of the previous year and has certified to the banking company or co-operative society or post office that the withdrawal of cash from the account in excess of rupees one crore during the previous year is for the purpose of making payments to the farmers on account of purchase of agriculture produce and the banking company or co-operative society or post office has ensured that the PAN quoted is correct and the commission agent or trader is registered with the APMC, and for this purpose necessary evidences have been collected and placed on record.*

2. The notification shall be deemed to have come into force



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with effect from the 1st day of September, 2019.

78. The recipient is thus not left remediless. An adequate and efficacious remedy has been provided to enable a recipient to approach the Central Government seeking exemption in this regard. If at all the Societies were of the view that they are entitled to such exemption, it is for them to have approached the concerned authority in that regard.

79. Conversely, it is the Bank which insists/maintains that their income is not taxable. The incorrectness are impropriety of this argument is also seen from the fact that the sources of revenue to a Cooperative Society are many and the taxability or otherwise of their income is a matter of regular assessment. In fact, many of the recipient societies have filed returns of income offering some portion of their income to tax and claiming exemption in respect of the balance.

80. The respondents have produced sample orders of assessment in the cases of 5 PACCS, Kalkulam Cooperative Credit Society Ltd. No.949 dated 08.09.2022, Thazhakudy Primary Agricultural Cooperative Society Ltd. dated 30.08.2022, Neyyoor PACCS Ltd. No.398 dated 23.08.2022,



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NN Thikkanamcode PACCS Ltd. Dated 29.09.2022 and Thalakulam-Eranial PACCS Ltd. Dated 28.09.2022, all for assessment year 2021.

81. A perusal of these orders of assessment reflects significant demands raised on all those Societies. In the case of Kalkulam Society, it had earned interest income of Rs.42,82,025/-, from deposits with the Kanyakumari District Central Cooperative Bank. The income has been brought to tax disallowing the deduction claimed under Section 80P. Importantly, no return of income had been filed at the first instance.

82. In the case of Thazhakudi Society, return of income had been filed. The total interest income earned by that society was a sum of Rs. 3,17,82,458/- which included interest received on loss and advances, interest on jewel loans and interest from Cooperative Banks. In the case of Neyyoor Society, a return of income had been filed and substantial interest income was shown.

83. In Thikkanamcode Society, no return was filed and neither had the books of accounts been audited under Section 44AB. It had deposits amounting to a sum of Rs.6,25,99,617/- and a tax demand was raised on



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an estimated income of Rs.50,07,969/-. In Thalakulam-Eraniei Society, a return had been filed and an addition of Rs.1,12,98,314/- had been made of interest income.

84. While not going into the specifics of the assessment, what is clear is that the Societies have been assessed to income tax by the Department and, in some cases, have challenged those orders. It is thus premature and also incorrect for the petitioner to state that the amounts withdrawn by the societies do not constitute taxable income in the absence of any material/record to indicate the same.

85. One of us (Dr.Anita Sumanth,J) has, while dismissing the challenge to certain Circulars issued by the State/District Cooperative Banks informing the Societies of the provisions of Section 194N and advising them of the provisions of tax deduction at source, had dismissed those Writ Petitions, permitted the respective assesseees to approach the concerned authority for exemption. The operative portion of that order is extracted below:

15. The provisions of Section 194 N provide for a mandatory deduction of 2% of cash withdrawals and the



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object is to discourage, and drive the move toward a cashless or cash-free economy. The scheme of tax deduction also allows, by way of an application under Section 197, for a payee to seek the remedy of deduction at nil/lower rate under various provisions of the Act. However, Section 194N is conspicuous by its absence therein, and does not figure in the list of such provisions.

16. The intention is clear, that compliance with the requirement of Section 194 N is non-negotiable except in line with the specific exceptions stipulated under the proviso extracted below:

Provided also that nothing contained in this section shall apply to

any payment made to—

(i) the Government;

(ii) any banking company or co-operative society engaged in

carrying on the business of banking or a post office;

(iii) any business correspondent of a banking company or cooperative society engaged in carrying on the business of banking,

in accordance with the guidelines issued in this regard by the Reserve Bank of India under the Reserve Bank of India Act, 1934

(2 of 1934);

(iv) any white label automated teller machine operator of a banking company or co-operative society engaged in carrying on the business of banking, in accordance with the authorization issued by the Reserve Bank of India under the Payment and Settlement Systems Act, 2007 (51 of 2007):

Provided also that the Central Government may specify in consultation with the Reserve Bank of India, by notification in the Official Gazette, the recipient in whose



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case the provision of this section shall not apply or apply at reduced rate, if such recipient satisfies the conditions specified in such notification.

17. There is thus, an avenue provided for a recipient falling outside the scope of the exceptions, to seek exemption from the application of Section 194N and hence, if at all the petitioners believe that they qualify for the exemption, they may seek redressal under the in-built statutory mechanism provided as above, if they so choose.

18. To a query from the Court, as to who would constitute the specific authority before whom such prayer was to be made, the respondents have reported written instructions from the Commissioner of Income Tax (TDS), Coimbatore stating thus: 'As per business allocation rule, Central Government for tax purposes is Finance Minister of India. Hence, any request may be in the name of the Finance Minister with copy to CIT ITA CBDT North Block who would process such requests.' The petitioners may thus approach the competent authority in the Government seeking relief from the application of Section 194N of the Act.

86. In light of the discussion supra, the challenge to the constitutionality of Section 194 N is rejected.

87. Coming to the Writ Appeals, the challenge by the revenue is to an order of the Writ Court allowing Writ Petitions filed by the District Central Cooperative Banks (Writ Petitioners) challenging orders under Section 201 and 201(1A) for non-deduction of tax at source under



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Section 194N. We have upheld the provisions of Section 194N and with this, it becomes incumbent upon the Writ Petitioners to have complied with the provision in full.

88. The order of the Writ Court allowing the Writ Petitions proceeds on the basis that the orders under Section 201/201(1A) were passed pre-maturely and in violation of the principles of natural justice. The arguments advanced by the Writ Petitioners were very similar to those advanced before us. They had contended that the withdrawals by the Societies do not constitute income in their hands and therefore, there was no question of any liability to taxation in that regard.

89. We have rejected that argument and the same conclusion is reiterated at this juncture. The Writ Court has proceeded on the basis of an argument that was, in fact, not advanced by the Writ Petitioners, holding them to be '*business correspondents*' of the Cooperative Societies in disbursal of the Pongal gifts to the banks.

90. This is based on a Government Order in G.O.2d No.66, Cooperation, Food and Consumer Protection (D1) Department dated



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26.11.2019, whereunder, the Government of Tamil Nadu had sanctioned a sum of Rs.2363 crores towards Pongal hampers and cash support of Rs. 1000/- to all rice card holders. The Tamil Nadu Civil Supplies Corporation that was appointed as a nodal agency for distribution of the cash support was to coordinate with the Cooperative Societies for the distribution.

91. The State had placed the amount to be disbursed with the Writ Petitioners for onward disbursement to the Societies and thereafter to the members. Learned Judge thus concludes that the societies had acted as business correspondents for the Writ Petitioners and that such model was in line with the policy of the Reserve Bank of India. He thus concludes that as far as the withdrawals relating to the Pongal gift were concerned, there was no necessity to deduct tax at source and to that extent Section 194 N would not apply.

92. He goes on to state that as the assessment years in question were 2021, the impugned orders passed in the case of Writ Petitioners had been pre-maturely made. In addition, he states that if there had been



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compliance by the recipients of tax payments, there was no necessity to tax the payer, relying on the judgment of the Hon'ble Supreme Court *Commissioner of Income Tax V. Vasisth Chay Vaipar Ltd.*¹ to the effect that if interest does not result in any income at all, there could be no levy of tax.

93. This is a settled position seen from the judgment in *Hindustan Coca Cola Beverage (P) Ltd. V. Commissioner of Income Tax*² to the effect that what is liable for deduction is only a portion of the tax on income. Taking note of certain Circulars issued by the Central Board of Direct Taxes, the Hon'ble Supreme Court held that such deduction was not intended to unjustly enrich the Department. Hence, in those cases where the payer was able to establish that the payee has met the tax demand, no consequences would lie on the payer for non-deduction of tax at source.

94. The conclusion of the learned Judge to the effect that the Societies have acted as business correspondents of the Writ Petitioners does not find any support from the records or from any material produced

¹ 410 ITR 244

² (2007) 163 Taxman 355



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by them to that effect. True, as far as the mode of disbursal of the amounts under various schemes are concerned, the network of distribution is clearly established and to that extent, there may be a loose categorization of the parties as being engaged in various limbs of the same transaction.

95. However, the term '*business correspondents*' assumes importance for the reason that it is one of the exclusions set out under the third proviso of Section 194 N which contains certain exclusions from the applicability of that Section.

96. The third proviso to Section 194N has been extracted elsewhere in this order, and states that any '*business correspondent*' of a banking company or cooperative societies engaged in carrying on the business of banking in accordance with the guidelines issued by the RBI will stand excluded from the rigour of Section 194N. None of the respondents pursue this line of argument before us now.

97. Thus, the conclusion of the Writ Court to the effect that the transactions at issue, being cash withdrawals by the Societies, stand



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excluded from the purview of Section 194N by virtue of clause (iii) of the third proviso is reversed.

98. That apart, the respondents do not express any serious objection in revisiting the proceedings under Section 201/201(1A). Thus, while sustaining the direction to the respondents to re-do the assessments, we add only that such proceedings must be completed within a period of three (3) months from date of receipt of a copy of this order in accordance with law and in line with the principles of natural justice.

99. Needless to say, any payment of tax made by the Cooperative Societies will be given credit to in finalizing the proceedings under Section 201(1). Interest under Section 201(1A) will run from the due date of deduction till date of passing of order as per statute.

100. Learned Judge has made an observation at paragraph 20 of the order to the effect that the validity of the provision has not been questioned. In fact, it is and, under this order has been upheld as well. We clarify that the applicability of the provision is with effect from



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01.09.2019 only as the provisions of Section 194N have been inserted with effect from that date.

101. Before we part, we refer to the provisions of Section 198 of the Act and the impact that it has on the issue under consideration.

Section 198 reads thus:

Tax Deducted is income received.

198. All sums deducted in accordance with the foregoing provisions of this Chapter] shall, for the purpose of computing the income of an assessee, be deemed to be income received:

Provided that the sum being the tax paid, under sub-section (1A) of section 192 for the purpose of computing the income of an assessee, shall not be deemed to be income received:

Provided further that the sum deducted in accordance with the provisions of section 194N for the purpose of computing the income of an assessee, shall not be deemed to be income received.

102. Section 198 provides for the grossing up of income, clarifying that the amounts deducted under Chapter XVII shall be deemed to be income in the computation of income of an assessee. The second proviso to Section 198 inserted by Finance No.2 Act 2019, with effect from 01.09.2019, states that the sum deducted in accordance with the



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provisions of Section 194N shall not be deemed to be income received for the purpose of computing the income of the assessee.

103. In our view, this only provides an amplification to the effect that even though deduction of tax is to be compulsorily effected, it shall not lead to any conclusion that the amount deducted constitutes income of the recipient, who is free to seek refund of the same by filing a return of income.

104. In light of the aforesaid discussion, the Writ Petition is dismissed and the Writ Appeals are disposed in terms of this order. No costs. Connected Miscellaneous Petitions are closed.

[A.S.M.J.] & [R.V.J.]
22.12.2023

NCC :Yes/No
Index :Yes/No
Internet :Yes
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To
1.Union of India,
Ministry of Finance,
Department of Revenue,
Rep. by its Secretary,



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North Block
New Delhi – 110 001

2. Central Board of Direct Taxes,
Rep by its Chairman,
North Block,
New Delhi – 110 001

3. The Income Tax officer,
TDS Ward,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road,
Meenambalpuram, Madurai
Tamil Nadu – 625 002.

4. M.M. 3257 Vellalore Paccs,
Vellalore Post, Melur Taluk,
Madurai Dt.

5. State of Tamilnadu
Represented by its Secretary (Co-Operation),
Government Secretariat,
Government of Tamilnadu,
Chennai-600 009.

6. The Tamil Nadu Cooperative Societies
Represented by its Registrar
No.170, EVR Periyar High Road
Kilpauk, Chennai-600 010.

7. Union of India,
Ministry of Law and Justice,
Represented by its Secretary,
North Block, New Delhi-110001



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DR.ANITA SUMANTH, J.
AND
R.VIJAYAKUMAR, J.

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Pre-delivery Judgment made in
W.A.(MD)Nos.33 to 114, 541, 621, 13,
14, 158, 181, 206, to 214, 221, 222, 373, 153,
154 of 2021 and 1095, 1137, 1196,
1209 to 1213 and 1232 of 2020
and W.P.(MD) No.18138 of 2020
and
WMP (MD) Nos.15153 and 15154 of 2020

Dated: 22.12.2023