



W.P. (MD) Nos. 27584 of 2022 etc., batch

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.02.2023

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. (MD) Nos. 27584, 27896, 27897, 28286 to 28300, 28778, 28871 to 28889, 28959, 28969, 28972, 29140 of 2022, 32, 79, 97 to 102, 1136, 1137, 2649, 2806, 3160 to 3163, 3518 to 3528, 3569 to 3578 of 2023

and

W.M.P. (MD) Nos. 21684 & 21686, 21962 & 21963, 21964 & 21965, 22333 & 22334, 22341 & 22345, 22350 & 22351, 22344 & 22347, 22352 & 22355, 22356, 22358, 22337 & 22338, 22343 & 22349, 22353 & 22354, 22335 & 22336, 22339 & 22340, 22346 & 22348, 22359 & 22360, 22362 & 22364, 22365 & 22366, 22754 & 22755, 22836 & 22837, 22838 & 22839, 22841 & 22842, 22851 & 22854, 22861 & 22862, 22866 & 22868, 22845 & 22847, 22855 & 22856, 22858 & 22860, 22846 & 22848, 22849 & 22853, 22857 & 22859, 22844 & 22850, 22863 & 22864, 22869 & 22870, 22874 & 22875, 22843 & 22852, 22865 & 22867, 22871 & 22872, 22933 & 22935, 22947 & 22950, 22951 & 22953, 23096 & 23097 of 2022, 49 & 50, 88 & 89, 106 & 108, 115 & 116, 112 & 114, 104 & 105, 111 & 113, 109 & 110, 1052 & 1053, 1054 & 1055, 2418 & 2421, 2610 & 2612, 2941 & 2942, 2944 & 2946, 2947 & 2948, 2943 & 2945, 3266 & 3267, 3271 & 3272, 3268 & 3269, 3276 & 3277, 3270 & 3273, 3278 & 3279, 3274 & 3275, 3281 & 3282, 3283 & 3284, 3285 & 3286, 3287 & 3288, 3312 & 3314, 3330 & 3331, 3313 & 3315, 3323 & 3325, 3316 & 3320, 3328 & 3329, 3317 & 3319, 3322 & 3324, 3318 & 3321, 3326 & 3327 of 2023

D D 388 Kuppammalpatti Primary Agricultural
Cooperative Credit Society,
Rep. by its Secretary,
Kuppammalpatti Post, Perumparai Via,
Kodaikanal Taluk,
Dindigul District – 624212.

... Petitioner in W.P. (MD) No. 27584 of 2022



W.P. (MD) Nos. 27584 of 2022 etc., batch

A. 2979 Thirumohur Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Thirumohur Post, Thirumohur,
Madurai East Taluk,
Madurai – 625107.

... Petitioner in W.P. (MD) No. 27896 of 2022

A. 2995 Arumbanoor Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Arumbanoor Post, Arumbanoor Post,
Madurai East Taluk,
Madurai – 625107.

... Petitioner in W.P. (MD) No. 27897 of 2022

R.413 Ogalur Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Ogalur Post, Kunnam Taluk,
Perambalur District – 621108.

... Petitioner in W.P. (MD) No. 28286 of 2022

PR.7 Neikuppai Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Neikkuppai Post, Veppanthattai Taluk,
Perambalur District – 621116.

... Petitioner in W.P. (MD) No. 28287 of 2022

TY.SPL 62 Veppanthattai Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Veppanthattai Post, Veppanthattai Taluk,
Perambalur District – 621116.

... Petitioner in W.P. (MD) No. 28288 of 2022



W.P. (MD) Nos. 27584 of 2022 etc., batch

TY.SPL.87 Chettikulam Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Chettikulam Post, Alathur Taluk,
Perambalur District – 621104.

... Petitioner in W.P. (MD) No. 28289 of 2022

TY.SPL.91 Karai Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Karai Post, Alathur Taluk,
Perambalur District – 621109.

... Petitioner in W.P. (MD) No. 28290 of 2022

TY.SPL.111 Sathanur Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Sathanur Post, Alathur Taluk,
Perambalur District – 621109.

... Petitioner in W.P. (MD) No. 28291 of 2022

TY.SPL 120 T.Kalathur Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
T.Kalathur Post, Alathur Taluk,
Perambalur District – 621114.

... Petitioner in W.P. (MD) No. 28292 of 2022

TY.SPL.122 Puthuvettakudi Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Puthuvettakudi Post, Kunnamm Taluk,
Perambalur District – 621716.

... Petitioner in W.P. (MD) No. 28293 of 2022



W.P. (MD) Nos. 27584 of 2022 etc., batch

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R.257 Siruganpur Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Siruganur Post, Alathur Taluk,
Perambalur District – 621113.

... Petitioner in W.P. (MD) No. 28294 of 2022

R.560 Noothapur Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Noothapur Post, Veppanthattai Taluk,
Perambalur District – 621116.

... Petitioner in W.P. (MD) No. 28295 of 2022

R.754 Kolakkanatham Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Kolakkanatha Post, Alathur Taluk,
Perambalur District – 621106.

... Petitioner in W.P. (MD) No. 28296 of 2022

R.960 Nerkunam Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Nerkunan Post, Veppanthattai Taluk,
Perambalur District – 621212.

... Petitioner in W.P. (MD) No. 28297 of 2022

R.1144 Perambalur Primary Agricultural
Cooperative Credit Society Ltd,
Rep. through its Secretary,
Madhanagopalapuram, Trichy Main Road,
Perambalur Post and Taluk,
Perambalur District – 621212.

... Petitioner in W.P. (MD) No. 28298 of 2022



W.P. (MD) Nos. 27584 of 2022 etc., batch

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R.1227 Kalpadi Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Kalpadi Post, Perambalur Taluk,
Perambalur District – 621113.

... Petitioner in W.P. (MD) No. 28299 of 2022

R.1228 Ammapalayam Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Ammapalayam Post, Perambalur Taluk,
Perambalur District – 621101.

... Petitioner in W.P. (MD) No. 28300 of 2022

A. 2968 Chittampatti Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Chittampatti, Chittampatti Post,
Madurai East Taluk, Madurai – 625122.

... Petitioner in W.P. (MD) No. 28778 of 2022

SP.SPL 62 Amanakkundatham Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Amanakkundatham Post,
Aruppukottai Taluk,
Virudhunagar District – 626112.

... Petitioner in W.P. (MD) No. 28871 of 2022

SP.SPL 92 Maniparpatti Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Maniparpatti, Naduvapatti Post,
Sattur Taluk – 626203,
Virudhunagar District.

... Petitioner in W.P. (MD) No. 28872 of 2022



W.P. (MD) Nos. 27584 of 2022 etc., batch

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**SP.SPL 155 Ondipulinaickanur Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
@ O.Kovilpatti, Sankaralingapuram (Post),
Virudhunagar Taluk – 626119,
Virudhunagar District.**

... Petitioner in W.P. (MD) No. 28873 of 2022

**RA. 361 Aruppukkottai Primary Agricultural
Cooperative Credit Society Ltd,
Rep. through its Secretary,
Aruppukkottai, Aruppukkottai Taluk,
Virudhunagar District – 626 101.**

... Petitioner in W.P. (MD) No. 28874 of 2022

**Q.578 Thulukkapatti Primary Agricultural
Cooperative Credit Society Ltd,
Rep. through its Secretary,
R.R.Nagar, R.R.Nagar(Post),
Virudhunagar Taluk – 626204,
Virudhunagar District.**

... Petitioner in W.P. (MD) No. 28875 of 2022

**Q.657 Veerapatti Primary Agricultural
Cooperative Credit Society Ltd,
Rep. through Secretary,
Veerapatti, Appaiyanaickenpatti (Post),
Virudhunagar Taluk – 626204.
Virudhunagar District.**

... Petitioner in W.P. (MD) No. 28876 of 2022

**Q974 Thammanaickanpatti Pudur Primary
Agricultural Cooperative Credit Society Limited,
Rep. through its Secretary,
@ Kanniseri Pudur, T.Sedapatti Post,**



W.P. (MD) Nos. 27584 of 2022 etc., batch

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R.R.Nagar Via, Virudhunagar District – 626204.

... Petitioner in W.P. (MD) No. 28877 of 2022

RK 23 Valvangi Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Valvangi, Aruppukottai Taluk,
Virudhunagar District – 626134.

... Petitioner in W.P. (MD) No. 28878 of 2022

SP.SPL 134 Mathinaickenpatti Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
@ Kullursandhai, Aruppukottai Taluk,
Virudhunagar District – 626004.

... Petitioner in W.P. (MD) No. 28879 of 2022

SP.SPL 136 Athipatti Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Athipattai, Sempatti Post,
Aruppukottai Taluk,
Virudhunagar District – 626101.

... Petitioner in W.P. (MD) No. 28880 of 2022

A 420 Palayampatti Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
South Street, Palayampatti – 626112,
Palayampatti Post,
Aruppukottai Taluk,
Virudhunagar District.

... Petitioner in W.P. (MD) No. 28881 of 2022

Q 783 Chettipatti Primary Agricultural
Cooperative Credit Society Limited,



W.P. (MD) Nos. 27584 of 2022 etc., batch

Rep. through its Secretary,
Chettipatti, Pandalkudi Post, Aruppukottai Taluk,
Virudhunagar District – 626113.

... Petitioner in W.P. (MD) No. 28882 of 2022

Q 929 Puliampatti Primary Agricultural
Cooperative Credit Society limited,
Rep. through its Secretary,
@ Chinnapuliyampatti, Aruppukottai Taluk,
Virudhunagar District – 626104.

... Petitioner in W.P. (MD) No. 28883 of 2022

A1354 Pandalgudi Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Pandalgudi, Aruppukottai Taluk,
Virudhunagar District – 626113.

... Petitioner in W.P. (MD) No. 28884 of 2022

SP.SPL 73 Thoppulakarai Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
@ P.Melaiyur, Aruppukottai Taluk,
Virudhunagar District – 626114.

... Petitioner in W.P. (MD) No. 28885 of 2022

SP.SPL.97 Sengulam Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Sengulam, Aruppukottai Taluk,
Virudhunagar District – 626114.

... Petitioner in W.P. (MD) No. 28886 of 2022

SP.SPL 133 Kurunthamadam Primary Agricultural
Cooperative Credit Society Limited,



W.P. (MD) Nos. 27584 of 2022 etc., batch

Rep. through its Secretary,
Kurunthamadam, Aruppukottai Taluk,
Virudhunagar District – 626112.

... Petitioner in W.P. (MD) No. 28887 of 2022

Q 480 Muthuramalingapuram Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Muthuramalingapuram, Aruppukottai Taluk,
Virudhunagar District.

... Petitioner in W.P. (MD) No. 28888 of 2022

Q 874 M.Reddiapatti Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
M.Reddiapatti Post, Aruppukottai Taluk,
Virudhunagar District – 626118.

... Petitioner in W.P. (MD) No. 28889 of 2022

M.M. 3252, Sholavandhan Betal Growers
Cooperative Credit Society,
Rep. through its Secretary
North Car Street,
Sholavandhan, Madurai District.

... Petitioner in W.P. (MD) No. 28959 of 2022

A 2977 Neerethan Primary Agricultural
Cooperative Credit Society,
Rep. through its Secretary
No. 1-1-2, Society Street,
T.Vadipatti, Madurai District.

... Petitioner in W.P. (MD) No. 28969 of 2022

A2939 Chithalangudi Primary Agricultural
Cooperative Credit Society,



W.P. (MD) Nos. 27584 of 2022 etc., batch

Rep. through its Secretary,
Chithalangudi Village,
Vadipatty Taluk, Madurai District.

... Petitioner in W.P. (MD) No. 28972 of 2022

O.70, Palavoor Primary Agricultural
Cooperative Credit Society,
Rep. through its Secretary, T.Rajapandian,
No.1/217-A, Kanyakumari Main Road,
Palavoor, Radhapuram Taluk,
Tirunelveli District.

... Petitioner in W.P. (MD) No. 29140 of 2022

DRL (S) 10 Thiruparankundram Co-operative
Primary Agricultural Rural and Development Bank,
Rep. through its Secretary,
Pandiyanaadu, Co-operative Training Campus,
G.S.T.Road, Thirunagar,
Madurai – 625006.

... Petitioner in W.P. (MD) No. 32 of 2023

A.1237 Kullalakundu Primary Agricultural
Cooperative Credit Society Ltd,
Rep. through its Secretary,
Kullalakundu Post, Nilakottai Taluk,
Dindigul District – 624201.

... Petitioner in W.P. (MD) No. 79 of 2023

O 46 Alangulam Primary Agricultural
Cooperative Credit Society Ltd,
Rep. through its Secretary,
Alangulam,
Vembakottai Taluk – 626127,
Virudhunagar District.

... Petitioner in W.P. (MD) No. 97 of 2023



W.P. (MD) Nos. 27584 of 2022 etc., batch

SP.SPL.81 Kundayirupu Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
@ Ramudevanpatti, Kundayiruppu Post,
Vembakottai Taluk,
Virudhunagar District – 626131.

... Petitioner in W.P. (MD) No. 98 of 2023

SP. SPL. 95 Nakkalakottai Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
@ Sennelkudi, Sennelkudi (Post),
Palavanatham Via,
Virudhunagar District – 626004.

... Petitioner in W.P. (MD) No. 99 of 2023

474 Thayilpatti Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
4/220, Thayilpatti,
Thayilpatti Post,
Sivakasi Taluk – 626128,
Virudhunagar District.

... Petitioner in W.P. (MD) No. 100 of 2023

Q 699 Gunganparai Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Gunganparai (Post),
Vembakottai Taluk – 626140.
Virudhunagar District.

... Petitioner in W.P. (MD) No. 101 of 2023

Q 888 K.Gopalapuram Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,

11/28



W.P. (MD) Nos. 27584 of 2022 etc., batch

**K.Gopalapuram, Alangulam (Post),
Vembakottai Taluk – 626127,
Virudhunagar District.**

... Petitioner in W.P. (MD) No. 102 of 2023

**A.2933 Chatra Vellalapatti Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Chatravellalapatti Post,
Madurai District – 625503.**

... Petitioner in W.P. (MD) Nos. 1136 and
1137 of 2023

**A.2942, K.Pudur Urban Credit Society Limited,
Rep. by its Secretary,
K.Pudur, Madurai-7.**

... Petitioner in W.P. (MD) No. 2649 of 2023

**A.438 Kallivelipatti Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Thanichayam via, Vadipatti Taluk,
Madurai District – 625221.**

... Petitioner in W.P. (MD) No. 2806 of 2023

**DD 541 Adiyannuthu Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Adiyanoothu Post, Dindigul Taluk,
Dindigul District – 624003.**

... Petitioner in W.P. (MD) No. 3160 of 2023

**DD 537 Narasingapuram Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,**



W.P. (MD) Nos. 27584 of 2022 etc., batch

Narasingapuram Post, A.Vellode Village,
Dindigul District – 624307.

... Petitioner in W.P. (MD) No. 3161 of 2023

DD. 544 Sirumalai Primary Agricultural
Co-Operative Credit Society Limited,
Rep. through its Secretary,
Sirumalai Post, Dindigul Taluk,
Dindigul District – 624003.

... Petitioner in W.P. (MD) No. 3162 of 2023

DD 517 Chettinaickenpatty Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Chettinaickenpatty Post,
Dindigul District – 624004.

... Petitioner in W.P. (MD) No. 3163 of 2023

Q 1224 Melakkidaram Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Melakkidaram Post, Kadaladi Taluk,
Ramanathapuram District – 623528.

... Petitioner in W.P. (MD) No. 3518 of 2023

A. 675, Keelasirupodhu Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Melasirupodhu Post, Mudukulathur Taluk,
Ramanathapuram District – 623704.

... Petitioner in W.P. (MD) No. 3519 of 2023

A 919 Narippaiyur Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,



W.P. (MD) Nos. 27584 of 2022 etc., batch

Narippayur Post, Kadaladi Taluk,
Ramanathapuram District – 623135.

... Petitioner in W.P. (MD) No. 3520 of 2023

Q. 1208 Thirumalukandhankottai Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Thirumalukandhankottai Post, Kadaladi Taluk,
Ramanathapuram District – 623115.

... Petitioner in W.P. (MD) No. 3521 of 2023

Q 1210 Mallal Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Mallal – 623 533, Thiruthirakosamangai via,
Ramanathapuram District.

... Petitioner in W.P. (MD) No. 3522 of 2023

Q 1231 Kadaladi Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Kadaladi Post, Kadaladi Taluk,
Ramanathapuram District – 623703.

... Petitioner in W.P. (MD) No. 3523 of 2023

Q 1232 Sayalkudi Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Sayalkudi Post, Kadaladi Taluk,
Ramanathapuram District – 623120.

... Petitioner in W.P. (MD) No. 3524 of 2023

Q 1239 Appanur Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Appanur Post, Kadaladi Taluk,



W.P. (MD) Nos. 27584 of 2022 etc., batch

Ramanathapuram District – 623703.

... Petitioner in W.P. (MD) No. 3525 of 2023

Q 1256 Kakkoor Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
@ Puliankudi – 623 711,
Mudukulathur Taluk,
Ramanathapuram District.

... Petitioner in W.P. (MD) No. 3526 of 2023

Q 1283 Kidathirukkai Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Kidathirukkai Post, Mudukulathur Taluk,
Ramanathapuram District – 623704.

... Petitioner in W.P. (MD) No. 3527 of 2023

RR 1410 Pillaiyarkulam Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Pillaiyarkulam Post, Kadaladi Taluk,
Ramanathapuram District – 623120.

... Petitioner in W.P. (MD) No. 3528 of 2023

SP.SPL.78 Enjar Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
@ Housing Board Branch,
Sivakasi (West) – 626124,
Sivakasi Taluk,
Virudhunagar District.

... Petitioner in W.P. (MD) No. 3569 of 2023



W.P. (MD) Nos. 27584 of 2022 etc., batch

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SP.SPL. 70 Sengamalanachiarpuram Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. through its Secretary,
Sengamalanachiarpuram (Post),
Sivakasi Taluk – 626130,
Virudhunagar District.

... Petitioner in W.P. (MD) No. 3570 of 2023

SP.SPL.99 Kosukundu Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Kosukundu Post,
Sattur Taluk – 626202,
Virudhunagar District.

... Petitioner in W.P. (MD) No. 3571 of 2023

Q. 535 Mudukkankulam Primary Agricultural
Co-operative Credit Society Limited,
Rep. through its Secretary,
Mudukkankulam Post,
Kariyapatti Taluk,
Virudhunagar District – 626106.

... Petitioner in W.P. (MD) No. 3572 of 2023

Q 703 Kalaiyarkarisalkulam Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Kalaiyarkarisalkulam, Aruppukottai Taluk,
Virudhunagar District – 626105.

... Petitioner in W.P. (MD) No. 3573 of 2023

Q 872 Thiruthangal Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Thiruthangal Post, Thiruthangal,



W.P. (MD) Nos. 27584 of 2022 etc., batch

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Sivakasi, Virudhunagar District.

... Petitioner in W.P. (MD) No. 3574 of 2023

Q 876 Mallanaginar Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Mallanaginar Post, Kariyapatti Taluk,
Virudhunagar District – 626109.

... Petitioner in W.P. (MD) No. 3575 of 2023

A 1123 Palavanatham Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Palavanatham, Aruppukottai Taluk,
Virudhunagar District – 626004.

... Petitioner in W.P. (MD) No. 3576 of 2023

SP.SPL.127 Kumilangulam Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Kumilangulam, Erichanatham Post,
Sivakasi Taluk, Virudhunagar District – 626103.

... Petitioner in W.P. (MD) No. 3577 of 2023

Q 912 Soorangudi Primary Agricultural
Cooperative Credit Society Limited,
Rep. through its Secretary,
Mettupatti Post,
Sattur Taluk – 626203,
Virudhunagar District.

... Petitioner in W.P. (MD) No. 3578 of 2023

Vs.

The Assistant Commissioner of Income Tax,
O/o. The Assistant Commissioner of Income Tax,

17/28



W.P. (MD) Nos. 27584 of 2022 etc., batch

TDS Ward, ACIT Circle,
Kulamangalam Main Road,
Meenambalpuram,
Madurai.

.. 1st Respondent in W.P.(MD) No.27584 of
2022 and 79, 3160 to 3163 of 2023

The Income Tax Officer,
O/o. Income Tax TDS Ward,
Madurai ME, Income Tax Staff Quarters Complex,
Kulamangalam Main Road,
Meenambalpuram,
Madurai – 625 002.

.. 1st Respondent in W.P. (MD) Nos. 27896,
27896, 28778, 28871 to 28889,
28959, 28969, 28972 of 2022 and 32,
97 to 102, 1136, 1137, 2649, 3569 to
3578 of 2023

The Income Tax Officer,
O/o. Income Tax,
1st Floor, No.71,
Sri Dheenadayalan Complex,
Venkatesapuram,
Perambalur – 621 212.

.. 1st Respondent in W.P. (MD) Nos. 28286
to 28300 of 2022

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

.. 1st Respondent in W.P. (MD) No. 29140 of
2022

The Income Tax Officer,
O/o. Income Tax, TDS Ward,
176, Vanikkara Street, Chalais Bazar,
Ramanathapuram,

18/28



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Tamil Nadu – 623 501.

.. 1st Respondent in W.P. (MD) Nos. 3518 to 3528 of 2022

The Managing Director / Joint Registrar,
Dindigul Central Cooperative Bank,
Kootturavu Nagar,
Trichy Salai, Dindigul -624005.

.. Second Respondent in
W.P. (MD) Nos. 27584 of 2022 &
79, 3160 to 3163 of 2023

The Managing Director / Joint Registrar of
Co-operative Societies,
Madurai District Central Cooperative Bank,
North Veli Street,
Madurai – 625001.

.. Second Respondent in
W.P. (MD) Nos. 27896, 27897, 28778,
28959, 28969, 28972 of 2022, 1136, 1137,
2649, 32, 1136 & 1137, 2649 of 2023

The Managing Director / Joint Registrar of
Co-operative Societies,
Trichy District Central Cooperative Bank Ltd,
Post Box No:324, No.1, Fort Station Road,
Trichy – 620002.

.. Second Respondent in
W.P. (MD) Nos. 28286 to 28300 of
2022

The Managing Director / Joint Registrar of
Co-operative Societies,
Virudhunagar District Central Cooperative Bank,
104/1, Madurai Road,
Virudhunagar – 626001.

.. Second Respondent in
W.P. (MD) Nos. 28871 to 28889 of 2022,
97 to 102, 3669 to 3578 of 2023



W.P. (MD) Nos. 27584 of 2022 etc., batch

The Managing Director / Joint Registrar,
Tirunelveli District Central Cooperative Bank Ltd.,
A-314/2690, Vannarpet,
Tirunelveli - 627003.

.. Second Respondent in
W.P. (MD) No.29140 of 2022

The Managing Director / Joint Registrar,
Dindigul District Central Cooperative Bank,
Kootturavu Nagar, Trichy Salai,
Dindigul – 624 005.

.. Second Respondent in
W.P. (MD) Nos. 3160 to 3163 of
2022

The General Manager/ Managing Director / Joint Registrar of
Co-operative Societies,
Ramanathapuram District Central Cooperative Bank,
Bharathi Nagar,
NH-49, Kochi Dhanushkodi Road,
Ramanathapuram – 623707.

.. Second Respondent in
W.P. (MD) Nos. 3518 to 3528 of
2023

The Registrar of Cooperative Societies,
170, Periyar EVR High Road,
Kilpauk, Chennai-10.

.. Third Respondent in
W.P. (MD) Nos. 27584, 28286 to
28300, 28778, 28871, 28874,
28878, 28880, 28881, 28883 to
28889 of 2022 and 32, 99, 1136,
1137, 3160 to 3163, 3518 to 3528,
3569 to 3578 of 2023/Fourth
Respondent in W.P. (MD) No. 2806
of 2023

The Principal Secretary to Government,
Cooperation, Food and Consumer
Protection Department,



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Secretariat, Chennai-9.

W.P. (MD) Nos. 27584 of 2022 etc., batch

.. Fourth Respondent in

W.P. (MD) Nos. 27584, 28286 to 28300, 28778, 28871, 28874, 28878, 28880, 28881, 28883 to 28889 of 2022 and 32, 99, 1136, 1137, 3160 to 3163, 3518 to 3528, 3569 to 3578 of 2023/Third Respondent in W.P. (MD) No. 2806 of 2023

(R3 and R4 are also impleaded *vide* Court Order dated 01.02.2023 in W.M.P. (MD) Nos. 1925, 1927 to 1929, 1931, 1932, 1934, 1936 to 1939, 1941, 1943, 1944 to 1952, 1954 of 2023 and Order dated 24.02.2023 in W.M.P. (MD) Nos. 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396 of 2023)

Common Prayer in W.P. (MD) Nos. 27584 of 2022 and 79 of 2023:- Petitions filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari, calling for the entire records relating to the impugned circular issued by the 2nd respondent in Na.Ka.No. 431/02-03/D1(2) dated 23.03.2021 and Na.Ka.No. 431/02-03/D1 dated 20.07.2021 and quash the same.

Common Prayer in W.P. (MD) Nos. 27896, 27897, 28778, 28972, 28959, 28969 of 2022, 32, 2806, 1136, 1137 of 2023:- Petitions filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari, calling for the entire records relating to the impugned orders passed by the 1st respondent in DIN and letter No. ITBA/COM/F/17/2019-20/1026504034(1) dated 12.03.2020 and DIN and Letter



W.P. (MD) Nos. 27584 of 2022 etc., batch

No. ITBA/NFAC/S/250/2021-22/1041514498(1) dated 25.03.2022 and consequential circulars of the 2nd respondent in Na.Ka.4145/2020-21 va.1 dated 31.03.2021 and 06.04.2022 respectively and quash the same.

Common Prayer in W.P. (MD) Nos. 28286 to 28300 of 2022:- Petition filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari, calling for the entire records relating to the impugned circular issued by the 2nd respondent in Na.Ka.1641/04D-1 dated 15.04.2021 and No.1641/04-05 D-1 dated 26.05.2022 respectively, quash the same.

Common Prayer in W.P. (MD) Nos. 28871 to 28877 of 2022, 97 to 102 of 2023:- Petitions filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari, calling for the entire records relating to the impugned circular issued by the 2nd respondent in No.022047/2020-21/BS dated 15.04.2021 and Na.Ka.0600/2021-22/BS dated 28.11.2022 quash the same.

Common Prayer in W.P. (MD) Nos. 28878 to 28889 of 2022, 3569 to 3578 of 2023:- Petitions filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari, calling for the entire records relating to the impugned circular issued by the 2nd respondent in Na.Ka.0600/2021-22/BS dated 28.11.2022 quash the same.

Prayer in W.P. (MD) No. 29140 of 2022:- Petition filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari, calling for the entire records



W.P. (MD) Nos. 27584 of 2022 etc., batch

relating to the impugned circulars issued by the 2nd respondent in Na.Ka. 42/2020/B4 dated 24.06.2021 and Na.Ka.192/2015/B11 dated 25.03.2022 in so far as petitioner society is concerned, quash the same.

Prayer in W.P. (MD) No. 2649 of 2023:- Petition filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari, calling for the entire records relating to the impugned orders passed by the 1st respondent in ITBA/COM/F/1/17/2019-20/1026492913(1) dated 12.03.2020 and DIN & Letter No. ITBA/NFAC/S/250/2021-22/1041514498(1) dated 25.03.2022 and consequential circulars of the 2nd respondent in Na.Ka.4145/2020-21 va.1 dated 31.03.2021 and in Na.Ka.1115/2020-21 va.1 dated 06.04.2022 respectively and quash the same.

Common Prayer in W.P. (MD) Nos. 3160 to 3163 of 2023:- Petition filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari, calling for the entire records relating to the impugned circular issued by the 2nd respondent in Na.Ka.No. 431/02-03/D1(2) dated 23.03.2021 and quash the same.

Common Prayer in W.P. (MD) Nos. 3518 to 3528 of 2023:- Petitions filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari, calling for the entire records relating to the impugned circular issued by the 2nd respondent in Na.Ka. No.002172/2014/A5 dated 26.10.2021 and quash the same.



W.P. (MD) Nos. 27584 of 2022 etc., batch

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For Petitioners

:

Mr. VS.Kishok Kumar

(in W.P. (MD) Nos. 28959, 28969, 28972 of 2022)

Mr. G.Aravinthan (in W.P. (MD) Nos. 29140 of 2022)

Mr. S.Kumar (in W.P. (MD) Nos. 2649 of 2023)

Mr. V.O.S.Kalaiselvam (in W.P. (MD) Nos. 27584, 27896, 27897, 28778 of 2022, 32, 79, 97 to 102, 1136, 1137, 2806, 3518 to 3528, 3160 to 3163 of 2023)

Mr. V.O.S.Kalaiselvam

for Mr. M.Ganesan

(in W.P. (MD) Nos. 28286 to 28300 of 2022, 3569 to 3578 of 2023)

For Respondent No. 1

:

**Mr. N.Dilip Kumar,
Senior Standing Counsel
(in all Writ Petitions)**

For Respondent No.2

:

**Mr. D.Shanmugarajasethupathy
(in all Writ Petitions)**

For Respondents 3 & 4

:

**Mr. R.Baskaran,
Additional Advocate General, assisted by
Mr. A.Baskaran,
Additional Government Pleader**

COMMON ORDER

Heard Mr. VS.Kishok Kumar, Mr. G.Aravinthan, Mr. S.Kumar, Mr. V.O.S.Kalaiselvam, Learned Counsel for the Petitioners, Mr. N.Dilip Kumar, Learned Senior Standing Counsel appearing for the First Respondent,



W.P. (MD) Nos. 27584 of 2022 etc., batch

Mr. D. Shanmugarajasethupathy, Learned Standing Counsel for the Second Respondent and Mr. R. Baskaran, Learned Additional Advocate General, assisted by Mr. A. Baskaran, Learned Additional Government Pleader appearing for the Third and Fourth Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. These Writ Petitions have been filed challenging the Circulars 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 and from their accounts from District Co-operative Banks.

3. It has been brought to notice that the Hon'ble Chief Minister 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



W.P. (MD) Nos. 27584 of 2022 etc., batch

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 these Writ Petitions 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 they have made endorsements to that effect in the court records.

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.

24.02.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes /No
SJ/PKN

Note: Issue order copy by 06.03.2023

To

1. The Assistant Commissioner of Income Tax,
O/o. The Assistant Commissioner of Income Tax,

26/28



W.P. (MD) Nos. 27584 of 2022 etc., batch

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- TDS Ward, ACIT Circle,
Kulamangalam Main Road,
Meenambalpuram,
Madurai.
- 2.The Income Tax Officer,
O/o. Income Tax TDS Ward,
Madurai ME, Income Tax Staff Quarters Complex,
Kulamangalam Main Road,
Meenambalpuram,
Madurai – 625 002.
- 3.The Income Tax Officer,
O/o. Income Tax,
1st Floor,
No.71, Sri Dheenadayalan Complex,
Venkatesapuram,
Perambalur – 621 212.
- 4.The Assistant Director of Income Tax,
O/o. Assistant Director of Income Tax,
Nellai City Centre, Tiruchendur Road,
Rahmath Nagar,
Tirunelveli – 627 001.
- 5.The Income Tax Officer,
O/o. Income Tax, TDS Ward,
176, Vanikkara Street, Chalais Bazar,
Ramanathapuram,
Tamil Nadu – 623 501.
- 6.The Registrar of Cooperative Societies,
170, Periyar EVR High Road,
Kilpauk, Chennai-10.



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W.P. (MD) Nos. 27584 of 2022 etc., batch

P.D. AUDIKESAVALU, J.

sj

7.The Principal Secretary to Government,
Cooperation, Food and Consumer Protection Department,
Secretariat,
Chennai-9.

W.P. (MD) Nos. 27584, 27896, 27897, 28286 to 28300, 28778, 28871 to 28889,
28959, 28969, 28972, 29140 of 2022, 32, 79, 97 to 102, 1136, 1137, 2649, 2806,
3160 to 3163, 3518 to 3528, 3569 to 3578 of 2023

Dated : 24.02.2023