



WEB COPY



W.P.No.5299 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.08.2024

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5299 of 2022
and
W.M.P.Nos.5380 and 5385 of 2022

S.279, Koottathupatty Primary Agricultural
Co-operative Credit Society Limited,
Represented by its Secretary,
Koottathupatty Post, Salem – 636 139.

... Petitioner

Vs.

- 1.The Salem District Central Co-operative Bank Limited,
Represented by its General Manager,
Head Office, Salem – 636 001.
- 2.The Deputy Commissioner of Income Tax,
TDS Circle, Coimbatore,
1510, Mayflower Midcity, Trichy Road,
Coimbatore – 641 018.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the first respondent herein relating to the deduction of TDS during the Financial Year 2021-2022, from the petitioner under Section 194N of the Income Tax Act, 1961, based on the impugned Circular Na.Ka.No.2416/95/Accts dated 16.03.2021 along with Circular Na.Ka.No.2416/95/Accts 23.03.2021 issued by the first respondent and quash the said impugned Circular and thereby directing the first respondent, not to deduct TDS from the petitioner under Section 194N of the Income Tax Act, 1961.



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For Petitioner : M/s.Ezhil Arasi
For Respondents :
For R1 : Mr.C.Selvaraj
Additional Government Pleader
For R2 : Mr.Karthik Ranganathan
Senior Standing Counsel

ORDER

When the matter is taken up for hearing, the learned counsel for the petitioner fairly submits that the issue is squarely covered against the petitioner in terms of the decision of this Court in W.P.Nos.2221 of 2022 etc., batch dated 18.11.2022.

2. In view of the above, this Writ Petition is dismissed. No costs. Connected Writ Miscellaneous Petitions are also dismissed.

19.08.2024

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No

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To

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C.SARAVANAN, J.

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