



W.P.No.2574 of 2022 and etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.08.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.Nos.2574, 2584, 2588 and 2590 of 2022

and

W.M.P.Nos.2699, 2701, 2714, 2715, 2723, 2725, 2726 and 2727 of 2022

1. S.1128 Thittachery Primary Agricultural Co-operative
Credit Society Ltd (PACCS),
Represented by its General Manager,
Head Office,
Salem – 636 011. ... Petitioner in W.P.No.2574 of 2022
2. K.K.124 Kolathur Primary Agricultural Co-Operative
Credit Society Ltd (PACCS),
Represented by its Secretary,
Kolathur P.O.,
Kolathur Mettur Taluk,
Salem – 636 303. ... Petitioner in W.P.No.2584 of 2022
3. S.6648 Attur Mulluvadi Primary Agricultural Co-Operative
Credit Society Limited,
Represented by its Secretary,
1, Mulluvadi, Attur,
Salem – 636 102. ... Petitioner in W.P.No.2588 of 2022
4. S. 267 Attur Pudupet Primary Agricultural Co-Operative
Credit Society,
Represented by its Secretary,
19/12, Karuthan Street,
Pudupattai, Attur,
Salem – 636 141. ... Petitioner in W.P.No.2590 of 2022



W.P.No.2574 of 2022 and etc., batch

Vs.

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1. Salem District Central Co-Operative Bank Ltd,
Represented by its General Manager,
Head Office,
Salem – 636 001.

2. Deputy Commissioner of Income Tax,
TDS Circle, Coimbatore,
1510, Mayflower Midcity, Tiruchy Road,
Coimbatore – 641 018.

... Respondents in all W.Ps.

Common Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the 1st Respondent herein relating to the deduction of TDS during the Financial Year 2021-22, from the Petitioner under Section 194 N of the Income Tax Act, based on the impugned circular Na.Ka.No.2416/95/Accts dated 16.03.2021 along with Circular Na.Ka.No.2416/95/Accts dated 23.03.2021 issued by the 1st Respondent and quash the said impugned Circular and thereby directing the 1st Respondent not to deduct TDS from the Petitioner under Section 194N of the Income Tax Act.

For Petitioners : Mr.T.Ramesh
(in all W.Ps.)

For R1 : No Appearance
For R2 : Mr.B.Ramaswamy
Senior Standing Counsel
(in all W.Ps.)



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COMMON ORDER

When the matter is taken up for hearing, the learned counsel for the Petitioners fairly submits that the issue is now covered against the Petitioners in terms of the decision of this Court rendered on 18.11.2022 in a batch of Writ Petitions starting from W.P.No.2221 of 2022 to W.P.No.14257 of 2022.

2. In view of the above submission, these Writ Petitions stands dismissed. No cost. Consequently, connected Miscellaneous Petitions are closed.

13.08.2024

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
rgm



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W.P.No.2574 of 2022 and etc., batch

C.SARAVANAN, J.

rgm

To

1. Salem District Central Co-Operative Bank Ltd,
Represented by its General Manager,
Head Office,
Salem – 636 001.
2. Deputy Commissioner of Income Tax,
TDS Circle, Coimbatore,
1510, Mayflower Midcity, Tiruchy Road,
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