



WEB COPY



W.P.No.2577 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.08.2024

CORAM

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

W.P.No.2577 of 2022

and

W.M.P.Nos.2708 and 2710 of 2022

S.557 Navapatty Primary Agricultural Co-operative
Credit Society Ltd (PACCS),
Represented by its Secretary,
Kavericross Navapatty P.O.,
Mettur Dam Taluk,
Salem – 636 452.

... Petitioner

Vs.

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



W.P.No.2577 of 2022

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 Petitioner : Mr.T.Ramesh
For R1 : No Appearance
For R2 : Mr.B.Ramaswamy
Senior Standing Counsel

ORDER

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



W.P.No.2577 of 2022

2. In view of the above submission, this Writ Petition 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

C.SARAVANAN, J.

rgm



W.P.No.2577 of 2022

WEB COPY

- 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,
Coimbatore – 641 018.

W.P.No.2577 of 2022
and
W.M.P.Nos.2708 and 2710 of 2022

13.08.2024