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W.P.Nos.31460, 31522, 31525, 31515 & 31518 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.10.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.Nos.31460, 31522, 31525, 31515 & 31518 of 2022

and

W.M.P.Nos.30918, 30975, 30977, 30980 & 30984 of 2022

W.P.No.31460 of 2022

AA 198 Karattadipalayam Primary
Agriculture Coop Society, Ltd.,
Rep. by its Secretary T.Kannan,
3/1-Sathy Main Road, Karattadipalayam P.O.,
Gobi TK – 638 453, Erode District.

...Petitioner

Vs.

1. Central Board of Direct Taxes,
Ayakar Bhavan 7008,
Neepadam Kunj Complex, Kamma Vaishali,
Ghaziabad, Uttar Pradesh – 201 010.

2. Erode District Central Co-operative Bank Limited,
Park Road, Thiru Nagar colony,
Erode, Tamil Nadu – 638 001.

3. The Income Tax Officer,
Wad 2[1], 15-Gandhiji Road,
Erode – 1.

... Respondents

Prayer: These Writ Petitions filed under Article 226 of the Constitution of India



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for issuance of a Writ of Mandamus directing the second respondent to refrain from deducting tax at source [TDS] at the rate of 2% under section 194N of the Income Tax Act 1961 on cash withdrawal made in aggregate in excess of Rs.1 Crore, in respect of the savings bank account maintained by the petitioner with the second respondent Bank.

For Petitioner : No Appearance
[in all WPs]

For Respondents : Dr.B.Ramaswamy
[in all WPs] Senior Standing Counsel – R1 & R3

No appearance – R2

COMMON ORDER

These Writ Petitions have been filed to direct the respondent to refrain from deducting tax at source [TDS] at the rate of 2% under section 194N of the Income Tax Act 1961 on cash withdrawal made in aggregate in excess of Rs.1 Crore, in respect of the savings bank account maintained by the petitioner with the second respondent Bank.

3. When these matters came up for hearing on 30.9.2024, the learned counsel appearing for the petitioners submitted that they have no instructions and they had already given change of vakalat. Therefore, the registry was



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directed to print the name of the petitioner.

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4. This matter is listed today and the name of the petitioners are printed in the cause list. However, none appeared for the petitioners. Hence, these Writ Petitions are dismissed for non prosecution. No costs. Consequently, connected miscellaneous petitions are closed.

04.10.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

vrc

To

1. Central Board of Direct Taxes,
Ayakar Bhavan 7008,
Neepadam Kunj Complex, Kamma Vaishali,
Ghaziabad, Uttar Pradesh – 201 010.
2. Erode District Central Co-operative Bank Limited,
Park Road, Thiru Nagar colony,
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Krishnan Ramasamy, J.

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