



W.P. Nos.27385, 27400 of 2021 etc.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.03.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.27385, 27400, 27403, 27404 and 27407 of 2021
and W.M.P.No.28905, 28911, 28916, 28917, 28918, 28919, 28924,
28925, 28927, 28929 of 2021

S.M.86, Mettur Tansi, Tamin & Municipal
Employees Co operative Thrift and
credit Society Ltd.,
Rep by its Secretary,
M.P.Gunasekar, S/o.Perumal,
Mettur Dam & Taluk, Salem District.

..Petitioner in W.P.No.27385 of 2021

S.M.55, The Mettur Electricity Distribution
Circle Executive Employees Co-Operative
Thrift and Credit Society Ltd,
Rep by its Secretary,
D.Mathiyazhagan, S/o. Duraisamy,
No.19/88-f Central Office Road,
Mettur Dam and Taluk,
Salem District.

..Petitioner in W.P.No.27400 of 2021

S.M.56, Mettur Power House Employees
Co operative Thrift and Credit Society Ltd,
Rep by its Secretary,
S.Shanmugam, S/o.Sembannan,
Mettur Dam & Taluk, Salem District.

..Petitioner in W.P.No.27403

of 2021



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K.K.279, Mecheri Panchayat Union
Employees & Teachers Co Operative Thrift
and Credit Society Ltd,
Rep. By its Secretary,
N.Mohanambal, W/o.Sundaram,
Mecheri Village & Post,
Mettur Taluk, Salem District.

..Petitioner in W.P.No.27404 of 2021

S.544, The TANGEDCO Mettur Workshops
and Thermal Power Station-II Employees
Co-Operative Thrift and Credit Society Ltd,
Rep.by its Secretary,
M.Balamurugan, S/o.Madhiyan,
No.1-6-2 Kuttapatty Village & Post,
Mettur Taluk, Salem District.

..Petitioner in W.P.No.27407 of 2021

Vs.

1. The Principal Commissioner of Income Tax,
Government of India,
Ministry of Finance,
Income Tax Department,
Salem – 7.
2. The Managing Director / Joint Registrar
of Co-operative Societies,
Salem District Central Co-Operative Bank Ltd,
Cherry Road, Salem -1.
3. The General Manager
Salem district Central Co-Operative Bank Ltd,
Cherry Road, Salem- 1.
4. The Branch Manager,



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The Salem District Central Co-Operative Bank,
Mettur Branch,
Mettur Taluk, Salem District.

..Respondents in all Writ

Petitions

COMMON PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the 3rd Respondent relating to the circular order Na.Ka.No.2416/95/Accts dated 16.03.2021 and 05.08.2021 and to quash the same insofar as it relates to the petitioner society and to issue consequential direction to the Respondents to drop TDS deduction in the case of Petitioner- Society.

For Petitioners : Mr.G.Punniakoti
in all W.P.'s

For R1 in all : Mr.B.Ramaswamy
W.P's Senior Standing Counsel

For R3 in all: Mr.A.Selvendran
W.P.'s

COMMON ORDER

These writ petitions are filed praying for a writ of Certiorarified Mandamus, to call for the records of the 3rd Respondent relating to the circular order Na.Ka.No.2416/95/Accts dated 16.03.2021 and



W.P. Nos.27385, 27400 of 2021 etc.

05.08.2021 and to quash the same insofar as it relates to the petitioners society and to issue consequential direction to the Respondents to drop TDS deduction in the case of Petitioners Society.

2. It is submitted by both the learned counsel for the petitioners as well as the respondents in unison that the issue raised in these writ petitions relates to deduction of TDS under Section 194 of the Income Tax Act and the same stands covered by a series of judgment one of them being W.P.No.3919 of 2022 dated 18.12.2023.

3. Recording the same these writ petitions stands disposed of in terms of the order of this Court in W.P.No.3919 of 2022. No costs. Consequently, connected miscellaneous petitions are closed.

06.03.2024

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:

1. The Principal Commissioner of Income Tax,
Government of India,
Ministry of Finance,
Income Tax Department,
Salem – 7.
2. The Managing Director / Joint Registrar
of Co-operative Societies,
Salem District Central Co-Operative Bank Ltd,
Cherry Road, Salem -1.
3. The General Manager
Salem district Central Co-Operative Bank Ltd,
Cherry Road, Salem- 1.
4. The Branch Manager,
The Salem District Central Co-Operative Bank,
Mettur Branch,
Mettur Taluk, Salem District.



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MOHAMMED SHAFFIQ, J.

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