



W.P.Nos.535, 537, 541 and 543 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.01.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.535, 537, 541 and 543 of 2022

and

W.M.P.Nos.570, 571, 572, 573, 574, 576, 580 and 581 of 2022

W.P.No.535 of 2022

SL(SPL)2 Kannamoochi Primary Agricultural
Co-operative Credit Society Limited (PACCS),
Represented by its Secretary

... Petitioner

Vs.

1.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

W.P.No.537 of 2022

S.681 Chinna Thirupathi Urban Co-operative
Credit Society Limited,
Represented by its Secretary

... Petitioner

Vs.



W.P.Nos.535, 537, 541 and 543 of 2022

1.Salem District Central Co-operative Bank Limited,
Represented by its General Manager,
Head Office, Salem, Tamil Nadu – 636 001.

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

... Respondents

W.P.No.541 of 2022

S.111 Vanavasi Primary Agricultural Co-operative
Credit Society Limited,
Represented by its Secretary

... Petitioner

Vs.

1.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

W.P.No.543 of 2022

S.1308 Ammapet Urban Co-operative
Credit Society Limited,
Represented by its Secretary

... Petitioner

Vs.

1.Salem District Central Co-operative Bank Limited,
Represented by its General Manager,
Head Office, Salem, Tamil Nadu – 636 001.

2.The Deputy Commissioner of Income Tax,



W.P.Nos.535, 537, 541 and 543 of 2022

TDS Circle, Coimbatore,
1510, Mayflower Midcity,
Trichy Road, Coimbatore – 641 018.

... Respondents

Prayer in all W.Ps: Writ Petitions filed under Article 226 of the 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 2021-2022 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 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, 1961.

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

For Respondents : No appearance
(In all W.Ps)

COMMON ORDER

Learned counsel for the petitioners fairly concedes that the issue is now covered against the petitioners in terms of the decision of this Court rendered in the case of **S-8718 Semmandapatty Primary Agricultural Co-operative Credit Society Limited (PACCS), Represented by its Secretary and others Vs. Salem District Central Co-operative Bank Limited, Represented by its**



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General Manager and another in W.P.Nos.2221 of 2022 etc., batch dated

18.11.2022.

2. In view of the above, these Writ Petitions stand dismissed with liberty to the petitioners to approach the Competent Authority of the Government i.e., the Finance Ministry. No costs. Connected Writ Miscellaneous Petitions are closed.

24.01.2025

Neutral Citation : Yes/No

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To

1.The General Manager,
Salem District Central Co-operative Bank Limited,
Head Office, Salem – 636 001.

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



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C.SARAVANAN, J.

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and
W.M.P.Nos.570, 571, 572, 573, 574, 576, 580 and 581 of 2022

24.01.2025