



W.P.Nos.855 & 292 of 2024 and 35397 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 26.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.855 & 292 of 2024 and 35397 of 2023
and

W.M.P.Nos.869, 361, 362 of 2024 and 35366 & 35367 of 2023

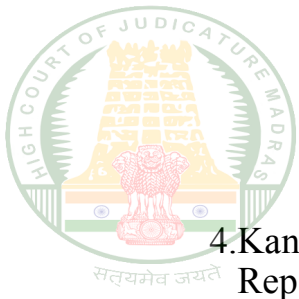
W.P.No.855 of 2024

U.352. Periyakadambur Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary S.Yogandham,
B.C.N.Kandigai Village,
Tiruttani Taluk,
Thiruvallur District - 631 211.

...Petitioner

Vs.

- 1.The Chairperson,
Central Board of Direct Taxes,
Ministry of Finance,
North Block, Secretariat Building,
New Delhi.
- 2.The State of Tamil Nadu,
Rep. by its Secretary,
Co-operation, Food and Consumer
Protection Department,
Fort St. George, Chennai - 600 009.
- 3.The Income Tax Officer,
Office of The Income Tax Officer,
Thiruvallur District, Thiruvallur.



W.P.Nos.855 & 292 of 2024 and 35397 of 2023

4.Kancheepuram Central Co-operative Bank Ltd.,
Rep. by its Additional Registrar / Managing Director,
No.15-G, Sekkupettai North Street,
Ennaikaran, Kancheepuram - 631 501,
Kancheepuram District.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, forbearing the respondents 3 and 4 from deducting 2% TDS on the withdrawal of the petitioner from its saving bank account maintained at the fourth respondent bank till the disposal of the recommendation of the second respondent dated 27.09.2022 in D.O.Lr.No.15350/CCI/2022.

For Petitioner : Mr.K.Selvaraj

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel - R1 & R3

W.P.No.292 of 2024

1.U.876.Buchireddypalli Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary M.R.Sathyamoorthy,
Buchireddypalli Village and Post,
Thiruttani Taluk,
Thiruvallur District - 631 206.

2.J.J.610, K.G.Kandigai Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, R.Nagarajan,
K.G. Kandigai Village and Post,
Thiruthani Taluk,
Thiruvallur District - 631 205.

3.J.J.639, Arcot Kuppam Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, C.Subramaniam,



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Arcot Kuppam Village and Post,
Thiruthani Taluk,
Thiruvallur District - 631 204.

4.S.109, Poonimangadu Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, P.Govindasamy,
Poonimangadu Village and Post,
Tiruttani Taluk,
Tiruvallur District - 631 212.

5.G.T.94, Alamelumangapuram Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, S.Kathirvelu,
Alamelumangapuram Village and Post,
Tiruttani Taluk,
Tiruvallur District - 631 209.

6.J.J.277, Pattabiramapuram Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, K.Haribabu,
Velanjeri Village and Post,
Tiruttani Taluk,
Thiruvallur District - 631 209.

7.G.T.19, Tiruttani Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, K.M.Venkataraman,
Kumarappan Village,
Tiruttani Taluk,
Tiruvallur District - 631 209.

8.J.J.558, V.K.N. Kandigai Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, Sekar,
V.K.N.Kandigai Village and Post,



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Thiruthani Taluk,
Thiruvallur District - 631 205.

...Petitioners

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Vs.

1.The Chairperson,
Central Board of Direct Taxes,
Ministry of Finance,
North Block, Secretariat Building,
New Delhi - 110 001.

2.The State of Tamil Nadu,
Rep. by its Secretary,
Co-operation, Food and Consumer
Protection Department,
Fort St.George, Chennai - 600 009.

3.The Income Tax Officer,
Office of The Income Tax Officer,
Thiruvallur District, Thiruvallur.

4.Kancheepuram Central Cooperative Bank Ltd.,
Rep. by its Additional Registrar / Managing Director,
No.15-G, Sekkupettai North Street,
Ennaikaran, Kancheepuram - 631 501.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, forbearing the respondents 3 and 4 from deducting 2% TDS on the withdrawal of the petitioners from their saving bank accounts maintained at the fourth respondent bank till the disposal of the recommendation of the second respondent dated 27.09.2022 in D.O.Lr.No.15350/CCI/2022.

For Petitioners : Mr.K.Selvaraj

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel - R1 & R3



W.P.Nos.855 & 292 of 2024 and 35397 of 2023

W.P.No.35397 of 2023

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1.Perundurai R.S. Primary Agricultural
Co-operative Credit Society Limited, A.A.188

Rep. by its Secretary
K.P.Murugesan, S/o.Palanisamy,
Perundurai R.S. Post,
Perundurai Via - 638 052,
Perundurai Taluk, Erode District.

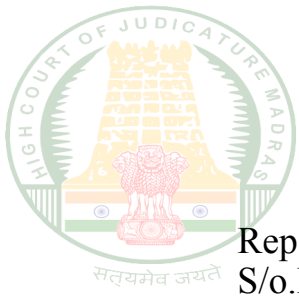
2.A.A.185, Kasipalayam Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, P.Sundaram,
S/o.Periyasamy,
Kasipalayam Post, Erode - 638 009.

3.A.A.186, Thindalmalai Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, S.Anbalagan,
S/o.Subramani,
No.85, Sengodampalayam,
Thindal Post, Erode - 638 012.

4.No.A.A.184, Veerappanchathiram Primary
Agricultural Co-operative Credit Society Ltd.,
Rep. by its Secretary, R. Ushadevi,
W/o.B. Thillaivel,
Veerappanchathiram Post,
Erode - 638 004.

5.A.A.190, B.P.Agraharam Urban
Co-operative Credit Society Ltd.,
Rep. by its Secretary, B.Ravikumar,
S/o.Balasubramaniam,
No.1-A, Bhavani Road,
B.P.Agraharam Post,
Erode - 638 005.

6.A.A.528, Vazhaithottam Primary Agricultural
Co-operative Credit Society Ltd.,



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Rep. by its Secretary, R.Kandasamy,
S/o.Ramasamy,
Vazhaithottam Post,
Sivagiri Via, Erode District.

7.A.A.187, Nasiyanur Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Assistant Secretary,
S/o.Muthusamy Gounder,
No.59-A, Samigoundampalayam,
Nasiyanur Post - 638 107,
Erode Taluk & District.

...Petitioners

Vs.

- 1.The Deputy Commissioner of Income Tax,
TDS Ward Race Course Road,
Coimbatore - 18.
- 2.The Assistant Commissioner of Income Tax,
TDS Ward, Race Course Road,
Coimbatore.
- 3.The Managing Director,
Erode District Central Co-operative Bank,
No.1, Bhavani Main Road,
Erode - 638 003, Erode District.
- 4.The Income Tax Officer,
Ward - 2 (1), Erode, Income Tax Office,
No.15, Gandhiji Road,
Erode - 638 003, Erode District.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, forbearing the respondents from deducting 2% TDS amount from the petitioners society withdrawal by invoking under Section 194(N) and 194(2) of the Income Tax Act.



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For Petitioners : Mr.C.Prakasam

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel - R1, R2 & R4

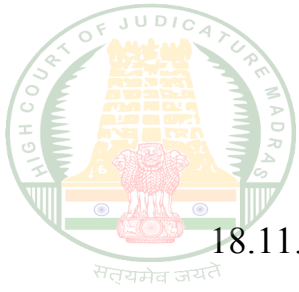
Common Order

These Writ Petitions have been filed by the petitioners to quash the impugned orders dated 27.09.2022 passed by the second respondent.

2. The issue pertains to the deduction of 2% TDS under Section 194-N of the Income Tax Act, 1961, on cash withdrawals exceeding one crore in an year from the bank account.

3. The learned Senior Standing Counsel submitted that, in a batch of writ petitions, this Court had already upheld the Circulars issued by the respondent Department. Therefore, in the same lines, the order may be passed.

4. The issue involved in these writ petitions is squarely covered by the order of this Court made in W.P.No.2221 of 2022, etc., batch dated



W.P.Nos.855 & 292 of 2024 and 35397 of 2023

18.11.2022 [S-8718 Semmandapatty Primary Agricultural Co-operative

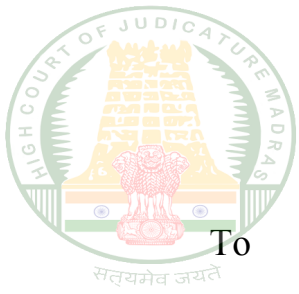
Credit Society Ltd. (PACCS) Vs. Salem District Central Co-operative Bank
Ltd.].

5. Therefore, the issue is no more *res integra* and all the writ petitions are liable to be dismissed. Accordingly, these Writ Petitions are dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

26.06.2025

Index : yes/no
Neutral Citation : yes/no

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To

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1. The Chairperson,
Central Board of Direct Taxes,
Ministry of Finance,
North Block, Secretariat Building,
New Delhi.
2. The Secretary,
State of Tamil Nadu,
Co-operation, Food and Consumer Protection Department,
Fort St. George, Chennai - 600 009.
3. The Income Tax Officer,
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4. The Additional Registrar / Managing Director,
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No.15-G, Sekkupettai North Street,
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5. The Deputy Commissioner of Income Tax,
TDS Ward Race Course Road, Coimbatore - 18.
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TDS Ward, Race Course Road, Coimbatore.
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Krishnan Ramasamy,J.,

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