



W.P.No.10929 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

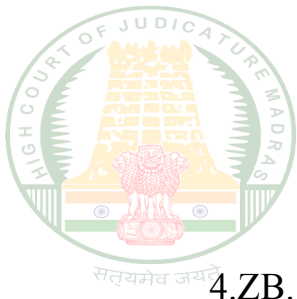
DATED : 26.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.10929 of 2022
and
W.M.P.No.10530 of 2022

- 1.ZB.5, Konerirajapuram Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, R.Karthikeyan,
S/o.K.Rajamanickam,
New Street, Konerirajapuram Post,
Kuthalam Taluk,
Mayiladuthurai District - 612 201.
- 2.ZB.99, Kuttalam Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary,
G.Thirunavukarasu,
S/o.Govindarajan,
Somasundaram Buildings,
Kuttalam - 609 801, Mayiladuthurai District.
- 3.ZB.58, Kiliyanur Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary, T.Devendran,
S/o.A.Thangavel,
Aadham Street, Kiliyanur & Post,
Tharangambadi Taluk, Mayiladuthurai District.



W.P.No.10929 of 2022

WEB COPY

4.ZB.130, Kshethirapalapuram Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary,
A.Gnanavel, S/o.P.Arumugam,
Main Road, Vanathirajapuram Post,
Kuthalam Taluk, Mayiladuthurai District.

5.ZB.80, Palayagudaloor Primary Agricultural
Co-operative Credit Society Ltd.,
Rep. by its Secretary,
K.Vijayalakshmi, D/o.Karunanithi,
Thennanchalai Street, Palayagudaloor,
Mayiladuthurai District.

...Petitioners

Vs.

1.The Income Tax Officer,
Kumbakonam.

2.The Joint Registrar / Managing Director,
T.1023 Kumbakonam District Central
Co-operative Bank Ltd.,
No.2, T.S.R. Big Street,
Kumbakonam - 612 001.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari to call for the entire records relating to the impugned order passed by the second respondent in his Proceedings Na.Ka.No.2727/2020-B3 dated 07.01.2022 and quash the same.

For Petitioners : Mr.C.Prakasam

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



W.P.No.10929 of 2022

Order

WEB COPY This Writ Petition has been filed by the petitioners to quash the impugned order dated 07.01.2022 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 for the first respondent 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 the present writ petition is squarely covered by the order of this Court made in W.P.No.2221 of 2022, etc., batch dated 18.11.2022 [S-8718 Semmandapatty Primary Agricultural Co-operative Credit Society Ltd. (PACCS) Vs. Salem District Central Co-operative Bank Ltd.].



W.P.No.10929 of 2022

WEB COPY 5. Therefore, the issue is no more *res integra* and the writ petition is liable to be dismissed. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

26.06.2025

Index : yes/no
Neutral Citation : yes/no

sri

To

- 1.The Income Tax Officer,
Kumbakonam.
- 2.The Joint Registrar / Managing Director,
T.1023 Kumbakonam District Central
Co-operative Bank Ltd.,
No.2, T.S.R. Big Street,
Kumbakonam - 612 001.



WEB COPY



W.P.No.10929 of 2022

Krishnan Ramasamy,J.,

sri

W.P.No.10929 of 2022

26.06.2025