



W.P.No.30820 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 26.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30820 of 2024
and
W.M.P.No.33424 of 2024

K 2086 Molakalipalayam Primary
Agricultural Co-operative Credit Society,
Rep. by its Secretary,
K.Govindarajan, S/o.Kuppa Reddy,
Molakalipalayam, Kaduvettipalayam Post,
Sulur Taluk - 641 659,
Coimbatore District.

...Petitioner

Vs.

1.The Principal Commissioner of Income Tax-1,
Race Course Road, Coimbatore - 18.

2.The Assessment Unit,
Income Tax Department,
Ministry of Finance,
Government of India, New Delhi.

...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 DIN & Letter No.ITBA/PNL/F/17/2024-25/1064721824(1), dated 08.05.2024 and quash the same.



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For Petitioner : Mr.C.Prakasam

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel

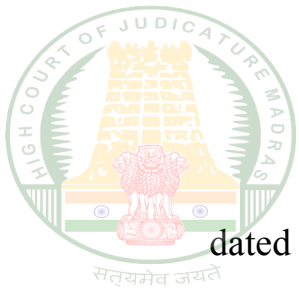
Order

This Writ Petition has been filed by the petitioner to quash the impugned order dated 08.05.2024 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 respondents 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



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dated 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 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 Principal Commissioner of Income Tax-1,
Race Course Road, Coimbatore - 18.
- 2.The Assessment Unit,
Income Tax Department,
Ministry of Finance,
Government of India, New Delhi.

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Krishnan Ramasamy,J.,

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