# IN THE HIGH COURT OF JUDICATURE AT MADRAS

**RESERVED ON : 23.04.2025**

**PRONOUNCED ON : 22.05.2025**

**CORAM:**

THE HONOURABLE MR. JUSTICE **D.BHARATHA CHAKRAVARTHY**

**W.P.No.34004 of 2023**
**and**
**WMP.No.33878 of 2023**

M/s.DBS Bank India Limited
Citadel, No.117/4, 117/2
Dr.Radhakrishnan Salai, Chennai
Tamil Nadu 600 004.
Represented by its Senior Vice President (Legal)
Mr.Dinakar M.S. ... Petitioner

Vs.

1.The Commissioner
Hindu Religious and Charitable Endowments Department
Chennai Division
No.119, Uthamar Gandhi Salai
Nungambakkam, Chennai 600 034.

2.The Fit Person,
Assistant Commissioner/Joint Commissioner
Old No.212, New No.130
Ramakrishna Madam Salai, Mylapore
Opp.P.S.High Secondary School
Chennai 600 004.

3.The Executive Officer
Siddhi Buddhi Vinayagar and Shri Sundareswarar Temple
No.19, Muthu Mudali Street, Royapettah
Chennai 600 014.

4.The Commissioner of Income-Tax (TDS)
Chennai 600 034.
**(R4-Suo Motu impleaded as per order dated 05.03.2025 in W.P.No.34004/2023)** ... Respondents

**Prayer:** Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the letter bearing Na.Ka.No.36/1398 dated 12.04.2023 issued by the third respondent and all consequential orders/letters thereto and to quash the same as arbitrary, unjust, and illegal, and to consequently direct the third respondent to refund the sum of Rs.72,73,402/-that was deposited under protest and pass such any other or further orders as this Court may deem fit and proper in the circumstance of the case.

| | | |
|---|---|---|
| For Petitioner | : | Mr.Sathish Parasaran<br>Senior Counsel<br>Assisted by<br>Mr.Suhrith Parthasarathy |
| For Respondents | : | Mr.K.Karthikeyan for R1 & R2<br>Government Advocate (HR & CE) |
| | : | Mr.Sri Ram<br>Senior Counsel<br>Assisted by<br>Mr.Vijayaganesh for R3<br>Mr.Ramaswamy for R4<br>(Income Tax) |

**ORDER**

This Writ Petition is filed for Certiorarified Mandamus, calling for the records relating to the order dated 12.04.2023 issued by the third respondent to quash the same and to direct the third respondent to refund the sum of Rs.72,73,402/- to the petitioner. By the said order, the third respondent, namely, Arulmigu Siddhi Buddhi Vinayagar and Shri Sundareswarar Temple, represented by the Executive Officer, claimed an arrears of a sum of Rs.1,93,06,695/- from the petitioner bank.

**2.** The case of the petitioner is that M/s.Lakshmi Vilas Bank (LVB) was amalgamated with M/s.DBS Bank India Limited, through a scheme of amalgamation, on 27.11.2020. The property located at No.62, Cathedral Road, Madras 600 086, which belongs to the third respondent, the temple. Both LVB and subsequently the petitioner were tenants. A lease deed was originally executed on 16.07.1993 for three years, with a monthly rent of Rs.33,430/-. Since then, no new lease deeds have been signed. After reviewing the records, the petitioner states that a notice dated 25.02.2018 was sent by the temple to LVB demanding payment of Rs.60,57,788/- towards the arrears due for the branch office, as well as another Rs.72,884/- for the arrears related to the ATM installation. LVB requested a fair rent assessment; however, additional demand notices were sent on 01.01.2019.

**3.** In the absence of any agreement regarding the arrears, the enhanced rent of Rs.2,60,000/- was paid by LVB from 01.01.2019, and the re-fixation was made as Rs.2,60,500/- effective from 01.07.2019. Subsequently, LVB merged with the petitioner. After holding discussions and reviewing the records, it was found that the third respondent temple is also claiming the TDS amount that was deducted as arrears. The petitioner bank, on 21.12.2022, acknowledged a total arrears of Rs.46,20,447/- as of 30.06.2019. However, without responding to the aforementioned letter, the impugned letter was issued, requiring the petitioner to pay a sum of Rs.1,93,06,695/-. According to the letter, the third respondent claims that the rent has been increased from Rs.2,60,500/- to Rs.4,49,743/- effective from 01.07.2019, and then to Rs.5,91,594/- effective from 01.07.2022. No orders revising the rent as stated above were served on the petitioner. Aggrieved by this arbitrary unilateral increase, the petitioner filed an appeal and also deposited a sum of Rs.72,73,402/-, which included the TDS sum of Rs.2,00,580/- under protest.

**4.** At the same time, the petitioner communicated in writing, dated 25.10.2023, the termination of its lease with the third respondent temple. The petitioner bank duly vacated the premises and handed over possession on 16.11.2023. Meanwhile, the appeal filed by the petitioner was returned by the first respondent on 26.10.2023 on the ground that the appeal was not filed within 30 days of receiving the order fixing rent. Under these circumstances, claiming that the orders were never served and that the respondent cannot revise the rent retrospectively, the present Writ Petition is filed before this Court.

**5.** The Writ Petition is contested by the third respondent, who files a detailed counter. When the appeal filed by the petitioner is only returned, the Writ Petition is not maintainable. The petitioner was originally inducted as a tenant for a monthly rent of Rs.33,300/- following the execution of the lease dated 16.07.1993 for a period of three years. The third respondent, being a religious institution, undertakes periodic rent increases as per *Section 34(A) of the Tamil Nadu Hindu Religious & Charitable Endowments Act,* 1959, and the rules framed thereunder by the Department. Consequently, by the year 2003, the rent was revised to Rs.71,050/- effective from 01.11.2001 as per Go.Ms.No.353 dated 04.06.1999.

**6.** The petitioner continued to pay the increased rent, including the retrospectively adjusted rent. Meanwhile, when the petitioner was deducting TDS at a rate of 20%, this was objected to by the third respondent in a letter dated 24.06.2024, referencing a letter issued by the Income Tax Department dated 25.11.1994, which exempted the religious institution from registration under Section 12(A) of the IT Act. Nevertheless, the petitioner continued to deduct TDS, resulting in a legal notice dated 29.08.2005 being issued to the petitioner. Subsequently, by applying G.O.Ms.No.353 dated 04.06.1999, a 33.3% increase was applied on 18.10.2007, and the rent was fixed at Rs.93,364/- effective from 01.11.2004. On 04.11.2013, yet another demand notice was raised, applying 15% interest as per G.O.Ms.No.456 dated 05.04.2013.

**7.** It was also acknowledged by the petitioner's bank in their letter dated 26.12.2013. Thereafter, by an order dated 23.03.2017, the rents were again revised to the amount of Rs.2,60,500/- retrospectively, effective from 01.07.2016, which revised rents were agreed to be paid by the petitioner following the demand notice dated 25.02.2018. However, the petitioner sought to implement the said revised rent effective from 01.01.2019. Subsequently, the third respondent has been requesting the petitioner to pay the arrears through repeated communications. In a letter dated 23.03.2021, the petitioner admitted the arrears accrued from 01.5.1993 to 30.06.2016 and sought approval for payment according to their calculation, which was entirely erroneous and failed to implement the periodical increase from the actual dates and to settle the TDS deducted from their end. By the letter dated 21.12.2022, the petitioner requested permission to pay Rs.46,20,447/- as a full and final settlement, taking into account the sum of Rs.21,87,647/- that was deducted by them in TDS until 30.06.2016. The said letter did not include the rental arrears up to December 2022.

**8.** The petitioner, however, continued to pay a sum of Rs. 2,60,500/- until 2022. The third respondent calculated the market rent for the years 2019 and 2022; the rents were increased effective from 01.07.2019 to Rs.4,49,743/- and from 01.07.2022 to Rs.5,91,594/-. Following the service of the letter dated 27.03.2023, the letter dated 12.04.2023 was issued, calculating the arrears based on periodical increases, which is now disputed in the Writ Petition.

**9.** It is further stated in the counter affidavit that when the rents were periodically increased up to the increase in the year 2013, the petitioner agreed to the increases, even with retrospective effect, and the respective agreements are mentioned specifically. Only when the rent was increased effective from 2016 did the petitioner fail to issue any letters of agreement; however, they prospectively started paying the enhanced rent effective from 01.01.2019.

**10.** It is the case of the respondents that for the years 2019 and 2022, the orders of fixation were passed on 24.01.2024; however, the calculation was made based on the routine calculation of fair rent.

**11.** Heard *Mr.Sathish Parasaran*, learned Senior Counsel appearing on behalf of the petitioner, *Mr.K.Karthikeyan*, learned Government Advocate appearing on behalf of the respondents 1 & 2 and *Mr.A.K.Sri Ram,* learned counsel appearing on behalf of the third respondent.

**12.** The learned Senior Counsel representing the petitioner submits that for the period from 2019 to 2022, the orders fixing fair rent were never passed or served on the petitioner at the relevant time. Now, the fair rent fixation committee cannot retrospectively set the fair rent, especially since the petitioner has already vacated the premises. The fair rent committee also did not issue any notice or grant the petitioner an opportunity. The Hon'ble

Division Bench of this Court in ***K.S.Raji Vs. Commissioner (WA.(MD).No.503 of 2022)*** has read the principles of natural justice into Section 34(A) of the Act.

**13.** The contention of the temple that, even otherwise, it is entitled to a fixed increase of 15% is incorrect in law, since the statutory scheme prescribed under Section 34(A) of the Act cannot be deemed to be replaced by the Government orders.

**14.** The learned Senior Counsel for the petitioner submits that the temple is registered under Section 12(A) of the Income Tax Act; therefore, the temple's contention that no TDS is deductible is untenable. The petitioner was required by law to deduct and remit TDS. Since no valid certificate under Section 197 or Section 197(A) of the Income Tax Act was ever produced, the third respondent could always approach the authority by filing a return to seek a refund of the said amount. As the principles of natural justice are violated and the third respondent has also unjustly appropriated the sum of Rs.72,73,402/- without service of any orders on the due dates under Section 34(A) of the Act, the Writ Petition is maintainable. Referring to the filed calculation, the learned Senior Counsel for the petitioner submits that the third respondent should be directed to refund the sum of Rs.40,20,447/-.

**15.** The learned Government Advocate appearing on behalf of respondents 1 and 2 submits that the property is prime real estate located in a prime commercial area**.** Merely vacating the premises does not absolve the petitioner of the obligation to pay arrears. The re-fixation orders have been duly issued by the re-fixation Committee, and even if the petitioner wishes to contest that an appeal remedy is available to the first respondent, and after depositing the arrears of rent, the petitioner must file the appeal. In this case, the entire arrears were not deposited, and the appeal was also not filed on time.

**16.** The learned Senior Counsel appearing on behalf of the third respondent temple would submit that even assuming the retrospective fixation by the committee is erroneous in law, it can only be applicable to the fair rent that is fixed. The fair rent is determined by assessing the correct market value of the property and fixing the percentage thereof. However, even apart from this, under the earlier Government Orders, by calculating a nominal increase of 5% per year, the temple authorities are entitled to request an enhancement of rent by 15% every three years; therefore, at the very least, the same shall be calculated. Whether the respondents have deposited the TDS arrears also needs to be examined. Furthermore, the learned Senior Counsel for the third respondent would submit that it is only the bank that would be in arrears.

**17.** During the course of the arguments, submissions were made relating to the TDS. This Court suo motu impleaded the Commissioner of Income Tax (TDS), Chennai. Mr.Mahalingam, learned Standing Counsel appearing on behalf of the Income Tax Department, also filed all the details.

The 26AS Statements for the past seven years were placed before this Court. It is stated that there are circulars governing the field concerning condonation in claiming refunds, etc. It was also brought to this Court's attention that for certain years, the temple had filed returns and claimed refunds, and for certain years, it has yet to claim a refund.

**18.** I have considered the rival submissions made on either side and perused the material records of the case.

**19.** Firstly, with reference to the deduction of TDS, although the third respondent temple argues that TDS should not have been deducted, it is evident that the third respondent temple is registered under the Act. For some of the assessment years, it has even filed assessments claiming a refund of the TDS amount. In view thereof, it cannot be said that the petitioner was in error in deducting the TDS amount. No steps at the relevant point of time was taken by the third respondent temple to establish that the TDS need not be deducted.

Therefore, in this case, the TDS amount cannot be claimed as arrears. It would be open for the Temple to file appropriate proceedings and seek a refund from the Income Tax Department in the manner known to law.

**20.** The second contention concerns the entertaining of the Writ Petition. It is true that the petitioner has an alternative remedy of filing an appeal. However, it must be noted that the petitioner vacated the premises and handed over possession as of 16.11.2023, and even according to the counter affidavit, the orders increasing the fair rent for the year 2019 and for the year 2022 were passed only on 24.01.2024. This position has since been settled by this Court in ***M.Gurusamy Nadar Vs. The Commissioner and others,*** in ***CRP.(NPD).(MD).No.982 of 2016,*** which laid down that there can be no retrospective fixation of fair rent. Furthermore, as per the third respondent temple, the fixation of fair rent was communicated only on 04.03.2024 during the mediation hearing. Therefore, when the major issue concerning the lease has ended between the parties, only the arrears need to be determined; hence, rather than relegating the parties to an alternative remedy, this Writ Petition is entertained. It is also not in the best interests of the temple to indulge only in litigation. Therefore, the approach is to determine the arrears payable by one side to the other, thereby resolving the impasse.

**21.** The calculation filed by the petitioner in support of his claim is as follows:

**TABULATION ON BEHALF OF THE PETITIONER**

| **S. No** | **Period** | **Monthly rent (as claimed by R3)** | **Monthly rent (as paid by the petitioner)** | **Rent paid (afterTDS) [A]** | **TDS [B]** | **Total Rent paid [A+B]** | **Arrears demanded by R3 (in Rs.)** | **Admitted arrears (in Rs.)** |
|---|---|---|---|---|---|---|---|---|
| 1 | 01.05.1993 | - | - | - | - | - | 32,74,753/- | 10,89,689/- |
| 2 | 01.07.2016 to 30.06.2019 | 2,60,500/- | 1,42,908/- [from 01.07.2016 to 31.12.2018] 2,60,000/- [from 01.01.2019 to 30.06.2019] | 52,62,268/- [38,58,528/- from 01.07.2016 to 31.12.2018 and 14,04,000 from 01.01.2019 to 30.06.2019] | 5,84,712/- [4,28,712/- from 01.07.2016 to 31.12.2018 and 14,04,000] from 01.01.2019 to 30.06.2019] | 58,47,240/- [42,87,240/- from 01.07.2016 to 31.12.2018 and 15,60,000/- from 01.01.2019 to 30.06.2019] | 44,71,630/- | 35,30,760/- |

<table>
<tr><th>S. No</th><th>Period</th><th>Monthly rent (as claimed by R3)</th><th>Monthly rent (as paid by the petitioner)</th><th>Rent paid (afterTDS) [A]</th><th>TDS [B]</th><th>Total Rent paid [A+B]</th><th>Arrears demanded by R3 (in Rs.)</th><th>Admitted arrears (in Rs.)</th></tr>
<tr><td rowspan="2">3</td><td rowspan="2">01.07.2019 to 30.06.2022</td><td>6,82,100/- [See Note (a)]</td><td rowspan="2">2,60,500/-</td><td rowspan="2">84,40,200/-</td><td rowspan="2">9,37,800/-</td><td rowspan="2">93,78,000/-</td><td rowspan="2">1,58,59,618/- [See Note (a)]</td><td rowspan="2">Nil</td></tr>
<tr><td>4,49,743/- [See Note (b)]</td></tr>
<tr><td rowspan="2">4</td><td>01.07.2022 to 30.11.2023</td><td>7,22,000/- [See Note (a)]</td><td rowspan="2">2,60,500/-</td><td rowspan="2">39,85,650/-</td><td rowspan="2">4,42,850/-</td><td rowspan="2">44,28,500/-</td><td>25,94,120/- [See Note (a)]</td><td rowspan="2">Nil</td></tr>
<tr><td>01.07.2022 to 31.03.2023</td><td>5,91,594/- [See Note (b)]</td><td>38,65,546/- [See Note (a)]</td></tr>
<tr><td colspan="7" rowspan="2"></td><td>2,62,00,121/- [See Note (a)]</td><td rowspan="2">46,20,447/-</td></tr>
<tr><td>1,93,06,695/- [See Note (b)]</td></tr>
</table>

**22.** Aside from the impugned order during the course of the hearing, the following claim is made on behalf of the temple:

Statement of revised payables as per 2016 fixation

1/7/2016 to 30/11/2023 வரை

| விவரம் | | ரூபாய்.பை | வசூல் | நிலுவை |
|---|---|---|---|---|
| பழைய பாக்கி | | 3274753.00 | 0.00 | 30.11.2023 முடிய |
| 01.7.2016 முதல் 30.06.2017 முடிய | 260500 x36 | 3126000.00 | 1655258.00 | |
| 01.7.2017 முதல் 30.06.2018 முடிய | | 3126000.00 | 1414793.00 | |
| 01.7.2018 முதல் 30.06.2019 முடிய | | 3126000.00 | 1836319.00 | |
| 01.7.2019 முதல் 30.06.2020 முடிய | 260500 x 36 | 3126000.00 | 3056162.00 | |
| 01.7.2020 முதல் 30.06.2021 முடிய | | 3126000.00 | 2878520.00 | |
| 01.7.2021 முதல் 30.06.2022 முடிய | | 3126000.00 | 2761300.00 | |
| 01.7.2022 முதல் 30.11.2023 முடிய | 260500 x17 | 4428500.00 | 9679880.00 | |
| ஆக கூடுதல் | | 26459253.00 | 23282232.00 | |
| | old balan | 3274753.00 | | |
| | 260500 x89 | 23184500.00 | | |
| | | 26459253.00 | 23282232 | 3177021 |

LAKSHMI VILAS & DBS Bank மூலம் = TDS திரும்ப பெறப்பட்ட தொகை 1423464

1753557

R. [signature]
செயல் அலுவலர்
அருள்மிகு சித்தி புத்தி விநாயகர் மற்றும்
சுந்தரேஸ்வரர் திருக்கோயில்
இராயப்பேட்டை, சென்னை-14.

அருள்மிகு சித்தி புத்தி விநாயகர் & சுந்தரேஸ்வரர் திருக்கோயில்.
இராயப்பேட்டை, சென்னை-14.

(15% - 2024) as per 15% (ie) 5% per year increase

LVB

| | விவரம் | | ரூபாய்.பை | வசூல் | நிலுவை |
|---|---|---|---|---|---|
| | 30.06.2016 முடிய பழைய பாக்கி | | 3274753.00 | 0.00 | |
| | 01.7.2016 முதல் 30.06.2017 முடிய | 260500 x36 | 3126000.00 | 1655258.00 | |
| | 01.7.2017 முதல் 30.06.2018 முடிய | | 3126000.00 | 1414793.00 | |
| | 01.7.2018 முதல் 30.06.2019 முடிய | | 3126000.00 | 1836319.00 | |
| 15% | 01.7.2019 முதல் 30.06.2020 முடிய | 299575 x 36 | 3594900.00 | 3056162.00 | |
| | 01.7.2020 முதல் 30.06.2021 முடிய | | 3594900.00 | 2878520.00 | |
| | 01.7.2021 முதல் 30.06.2022 முடிய | | 3594900.00 | 2761300.00 | |
| 15% | 01.7.2022 முதல் 30.11.2023 முடிய | 344511 x17 | 5856687.00 | 9679880.00 | |
| | ஆக கூடுதல் | | 29294140.00 | 23282232.00 | 6011908.00 |

29294140.00

30.11.2023 முடிய 29294140.00 23282232 6011908

LAKSHMI VILAS & DBS BANK TDS பிடித்து கட்டியதில் திருக்கோயில் மூலம் TDS திரும்ப பெறப்பட்ட தொகை 1423464

4588544

Balance :- Rs. 4588544

R. [signature]
செயல் அலுவலர்
அருள்மிகு சித்தி புத்தி விநாயகர் மற்றும்
சுந்தரேஸ்வரர் திருக்கோயில்
இராயப்பேட்டை, சென்னை-14

**23.** I have already held that the retrospective fixation of fair rent is not permissible as held in the earlier decisions. But however, it is common practice and also laid down in the Government Order that 15% increase can be made for every three years. It would be unfair and inequitable to contend that no increase at all should be made till even while pleading to entertain the writ petition with a pragmatic approach. Therefore, in the facts and circumstances of the instant case, in the best interest of resolving the dispute between the parties, I am of the view that a reasonable 15% increase shall be taken and calculated and I reject the submissions made to the contrary. It would be fair and equitable considering the overall facts and circumstances.

**24.** In this case, it can be seen that, according to the tabular column provided in paragraph 17 of the counter affidavit, there was no dispute between the parties until the year 2016. When the rent was last revised, effective from 01.07.2013, to Rs.1,08,059/-, it was agreed upon by the petitioner through its communication dated 26.12.2013. Therefore, the next revision was due on 01.07.2016. However, the revision was only made on 25.02.2018. By calculating 15% increase from July, 2016 upto February, 2018, the monthly rent would be - 108059 * 15/100 = Rs.1,24,268/-.

**25.** The order for enhancement to Rs.2,60,000/- was communicated to the petitioner on 25.02.2018. Therefore, the same is effective from the month of March, 2018. However, the petitioner paid the enhanced rent only from January 2019. Consequently, the difference has to be calculated as arrears for March 2018 to December 2018. The next routine fair rent would therefore be due as of March 2021. By claiming a 15% increase on the sum of Rs.2,60,000/- from March 2021 until 16.11.2023, the monthly rent would be Rs. 2,99,000/- per month and the difference of arrears have to be calculated till the date of quitting the property , that is, upto November, 2023.

**26**. As per the temple, the balance arrears as of 01/07/2016 is Rs.32,74,753/-. Though the bank claims only Rs. 10,89,689/- in the absence of any materials to substantiate the same, as between the temple asserting by their own accounts and the petitioner bank being cautious to mention about the accounts being rendered by the previous entity (LVB) amalgamated to it, the version of the temple is believed. However, with reference, to the amount paid, since the petitioners are having accounts for the payments made, being bankers, their version as per the statement made in the tabulation submitted by them is believed.

**27.** Therefore, the calculation would be as follows :

| | |
|---|---|
| 1.Arrears due as on01/07/2016 | : Rs. 32,74,753.00 |
| 2.Rent from 01/07/2016 to 28/02/2018 @ Rs.1,24,268/- (20 months) | : Rs. 24,85,360.00 |
| 3. Rent from 01/03/2018 to 28/02/2021 @ Rs. 2,60,000/- (36 months) | : Rs. 93,60,000.00 |
| 4. Rent from 01/03/2021 upto 30/11/2023 @ Rs. 2,99,000/- (33 months ) | : Rs. 98,67,000.00 |
| Total Sum Payable | : **Rs. 2,49,87,113.00** |

| | |
|---|---|
| Amounts paid from 01/07/2016 to 30/06/2019 | : Rs. 58,47,240.00 |
| Amounts paid from 01/07/2019 to 30/06/2022 | : Rs. 93,78,000.00 |
| Amounts paid from 01/07/2022 till 30/11/2023 | : Rs. 44,28,500.00 |
| Total Sum paid | : **Rs. 1,96,53,740.00** |
| Balance Sum payable by the Petitioner | : **Rs. 52,33,373.00** |

**28.** It is stated that over and above the above sums paid, at the time of appeal, another sum of Rs.72,73,402/- has been deposited by the petitioner at the time of filing the appeal. Therefore there will be a balance that will be payable to the petitioner. In this case, I had already found taht the there were arrears in rent also as on 01/07/2016. Unlike the petitioners, who are bankers, Arulmigu Siddhi Buddha Vinayagar and Arulmigu Sundareswarar Temple doesn't claim compound interest with monthly rests on arrears. If reasonable interest is calculated on the belated payments, then no amount will be payable to the petitioner. Overall, the third respondent temple shall treat the amounts so far received as full quit towards all arrears. Over and above, it shall move the Income Tax Deparment in the manner known to law for refund of arrears and the same shall be considered favourably by the Department in the manner known to law. Neither any sum will be further payable to the petitioner bank, not it is entitled for any refund.

**29.** This Writ Petition is disposed of accordingly. No Costs. Consequently, connected Misscellaneous Petition is closed.

**22.05.2025**

Neutral Citation: Yes
**dna**

**To**

1.The Commissioner
Hindu Religious and Charitable Endowments Department
Chennai Division
No.119, Uthamar Gandhi Salai
Nungambakkam, Chennai 600 034.

2.The Fit Person,
Assistant Commissioner/Joint Commissioner
Old No.212, New No.130
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4.The Commissioner of Income-Tax (TDS)
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**D.BHARATHA CHAKRAVARTHY, J.**

**dna**

**W.P.No.34004 of 2023**
**and**
**WMP.No.33878 of 2023**

**22.05.2025**