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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.196 OF 2014

Harshal Arun Nassikkar ..Petitioner.
V/s.
Union of India & Ors. ..Respondents.

Mr.Harshal Arun Nassikkar, petitioner in person present.
None for the respondents.

CORAM : MOHIT S. SHAH, C.J. &
A.K. MENON, J.

DATED : 29 JUNE 2015

P.C. :-

In this petition under Article 226 of the Constitution of India, the petitioner has challenged the constitutional validity of provisions of section 234E of the Income-tax Act, 1961 levying fees of Rs.200/- per day on the person who deducts tax at source (TDS) and then fails to deliver or cause to be delivered TDS returns / statements to the authorities within the prescribed period.

2. The constitutional validity of the above provision was challenged in Writ Petition No.771 of 2014 [Mr.Rashmikant

Kundalia & Anr. V/s. Union of India & Ors.] before a Division Bench of this Court, to which one of us (Chief Justice) was a party and by judgment dated 9 February 2015, the constitutional validity of the said provision was upheld. The petition is, therefore, summarily dismissed.

(CHIEF JUSTICE)

(A.K.MENON, J.)