

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.10.2017

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THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.5321 of 2004

Chemplast Employees Union
Rep. by its Secretary

... Petitioner

Vs.

1. Union of India, rep by its Secretary
Ministry of Finance, Department of Revenue
(Central Board of Direct Taxes)
New Delhi
 2. The Management of Chemplast Sanmar Limited Plant II
Rep. by Assistant Vice President (Personnel)
Raman Nagar, Mettur Dam 636 403
 3. Commissioner of Income Tax
No.3, Gandhi Road
Income Tax Building
Salem 636007
- Respondents

Prayer: Petition has been filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondents to grant relief under Section 80 DD of the Income Tax Act, 1961 to the Dependents of the employees as shown in item No.5 of the typed set filed.

For Petitioner : Mr.S.Balan Haridass

For Respondents : Mr.A.P.Srinivas
Senior Panel Counsel

O R D E R

Heard Mr.S.Balan Haridass, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Panel Counsel for the respondents.

2.The petitioner is the employees' union consisting of

members who are working in the second respondent company and has sought for a direction upon respondents to grant relief under Section 80 DD of the Income Tax Act, 1961 to the dependants of the employees. Though the relief is against the Management, by efflux of time, what is the current position as of now is not known.

3. Since the writ petition is of the year 2004, it may not be necessary for this Court to keep the matter pending any longer and accordingly this writ petition is disposed of with a liberty to the petitioner Union if it thinks fit, that it still has a cause of action and agitate the same with the management and in the event of statutory default being attempted by the management by violating the provisions of Income Tax Act, the petitioner Union is at liberty to bring the same to the notice of the jurisdictional Income Tax Officer. No costs.

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ASSISTANT REGISTRAR

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

To

1. The Secretary,
Union of India,
Ministry of Finance, Department of Revenue
(Central Board of Direct Taxes)
New Delhi
2. The Assistant Vice President (Personnel)
The Management of Chemplast Sanmar Limited Plant II
Raman Nagar, Mettur Dam 636 403
3. Commissioner of Income Tax
No.3, Gandhi Road
Income Tax Building
Salem 636 007

+1CC to MR.A.P.SRINIVAS Advocate SR.NO.73974

W.P.No.5321 of 2004

GJII
MK:20/11/2017