

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.01.2017

CORAM:

THE HON'BLE MR.JUSTICE P.N.PRAKASH

W.P.NO.8851 OF 2003

&

WPMP.No.11335/2003

A.CH.Rama Rao

... Petitioner

Vs.

1.The Union of India
Represented by Secretary
Ministry of Finance
New Delhi - 110 001.

2.The Central Board of Direct Taxes
Represented by its Secretary
Ministry of Finance
Department of Revenue
New Delhi.

3.The Oil and Natural Gas Corporation Ltd.,
Represented by its Chairman and Managing Director
Jeevan Bharathi, Tower II,
Cannaught Circus,
New Delhi - 1.

4.The Director (Finance)
The Oil and Natural Gas Corporation Ltd.,
Jeevan Bharathi, Tower II,
Cannaught Circus,
New Delhi - 1.

5.The Head (Finance)
ONGC, Regional Office
Southern Region,
Thalamuthu Natarajan Maligai,
8, Gandhi Irwin Road,
Egmore, Chennai - 600 008.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India with a prayer to issue a Writ of Declaration, declaring the provisions of Section 17(2)(vi) of the Income Tax Act, 1961 as inserted by the Finance Act 2001 and also Rule 3 of the Income Tax Rules, 1962 under the Notification of the second respondent bearing S.O.No.940 (E), dated 25.09.2001 as illegal and ultra vires the provision of Constitution of India so far as the petitioner alone.

For Petitioner : Ms.M.Madhunirsha
for Mr.V.Kathiravan
For Respondents: Mr.T.Pramod Kumar Chopda
Senior Standing Counsel

O R D E R

When the matter was taken up for hearing, Ms.M.Madhunirsha for Mr.V.Kathiravan, learned counsel for the petitioner submits that the subject matter of the writ petition has become infructuous. Accordingly, this writ petition is dismissed as infructuous. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

TK

To

1.The Secretary
Government of India
Ministry of Finance
New Delhi - 110 001.

2.The Secretary
The Central Board of Direct Taxes
Ministry of Finance
Department of Revenue
New Delhi.

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3.The Chairman and Managing Director
Oil and Natural Gas Corporation Ltd.,
Jeevan Bharathi, Tower II,
Cannaught Circus,
New Delhi - 1.

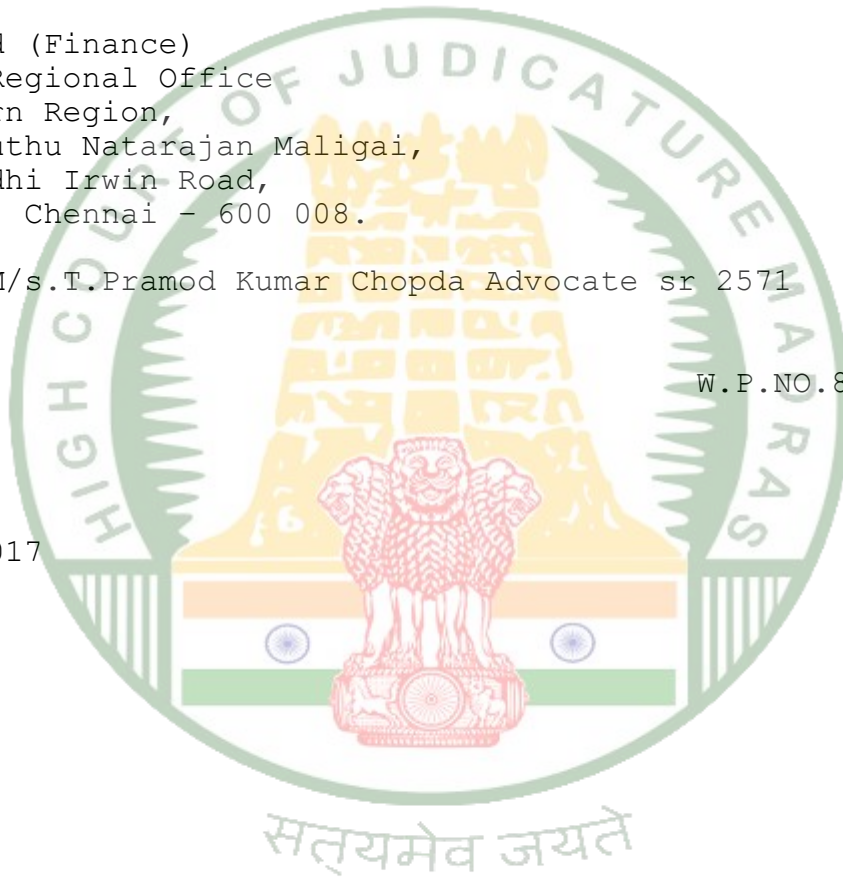
4.The Director (Finance)
The Oil and Natural Gas Corporation Ltd.,
Jeevan Bharathi, Tower II,
Cannaught Circus,
New Delhi - 1.

5.The Head (Finance)
ONGC, Regional Office
Southern Region,
Thalamuthu Natarajan Maligai,
8, Gandhi Irwin Road,
Egmore, Chennai - 600 008.

+1 cc to M/s.T.Pramod Kumar Chopda Advocate sr 2571

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