

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.09.2019

CORAM:

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.686 and 687 of 2006
and
WP.MP.Nos.796 and 797 of 2006

Coimbatore District Financiers Association,
14, Ansari Street, Ramnagar,
Coimbatore-641 009
Rep.by its Secretary
S.V.Elango

..Petitioner in WP.No.686 of 2006

Coimbatore District Chit Funds,
Rep.by its Secretary,
V.R.Sellakannu,
New No.58, Subramaniam Road,
R.S.Puram, Coimbatore-641002

..Petitioner in WP.No.687 of 2006

Vs.

1.Union of India, Ministry of Finance,
Rep. by the Secretary,
Ministry of Law, Justice and Company Affairs,
Government of India, Shastri Bhavan, R.P.Marg,
New Delhi - 110 002.

2.Central Board of Direct Taxes, represented by its Secretary,
Rep. by its Secretary
Government of India
Ministry of Finance, Department of Revenue
New Delhi.

3.Commissioner of Income Tax,
Race Course Road,
Coimbatore.

... Respondents in both WPs

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue a writ of Declaration, to declare Section 115 WA to WL of the Income Tax Act, 1961 as introduced by the Finance Act 2005, as well as the rules made in the Income Tax Rules, 1962, as ultra vires Articles 14, 19(1)(g) of the Constitution of India in so far as the Petitioner's members are concerned.

(In both WPs)
For Petitioner : Mr.V.S.Jayakumar

For Respondents : Mr.ANR.Jaya Pratap
Standing Counsel

COMMON ORDER

In the light of order dated 12.09.2017 passed by this Court in W.P.No.6349 of 2006, both the writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

- 1.The Secretary,
Union of India, Ministry of Finance,
Ministry of Law, Justice and Company Affairs,
Government of India, Shastri Bhavan, R.P.Marg,
New Delhi - 110 002.
- 2.The Secretary,
Central Board of Direct Taxes, represented by its Secretary,
Government of India
Ministry of Finance, Department of Revenue
New Delhi.
- 3.The Commissioner of Income Tax,
Race Course Road,
Coimbatore.

+1 cc to M/s.V.S.Jayakumar, Advocate Sr.No. 81967
+1 cc to M/s.A.P.Srinivas, Advocate Sr.No.81865

AKM/08.11.19/2P-6C /

W.P.Nos.686 and 687 of 2006
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