

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.09.2019

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.9484 of 2006
and
W.M.P. No.10519 of 2006

M/s.Delta Shoes Pvt. Ltd.

No.936, Periyar EVR High Road,
Chennai -84, rep. by its Director,
M.Rasheed Ahamed.

...Petitioner

Vs

1.Union of India, represented by
its Secretary, Ministry of Finance,
North Block, New Delhi.

2.The Income Tax Officer (OSD),
Company Circle -I (4),
Ayakar Bhavan, No.34,
Nungambakkam High Road,
Chennai - 600 034.

.... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorarified Mandamus, to call for the records comprised in the order of assessment as made in GI.No/PAN.No:AAACD1292J dated 28.02.2006 on the files of the 2nd respondent, quash the same and consequently direct the 2nd respondent to pass fresh orders of assessment without reference to the provisos attached to Sec 4 of the Amendment Act as the same is unconstitutional and invalid.

For Petitioner : Ms.P.Jeyalakshmi for

Mr.R.Karthikeyan

For Respondents : Mr.A.P.Srinivas,

Central Government Standing Counsel

O R D E R

Both learned counsel state that the issue involved in this Writ Petition is covered by a decision of the Supreme Court in the case of Commissioner of Income Tax Vs. Avani Exports [(2015) 58 Taxmann.com 100 (SC)].

2. Recording the same, the order of assessment is quashed and accordingly, the writ petition is allowed. Connected Miscellaneous Petition is closed. No costs.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

Rkp

To

1. The Secretary, Union of India,
Ministry of Finance,
North Block, New Delhi.

2. The Income Tax Officer (OSD),
Company Circle -I (4),
Ayakar Bhavan, No.34,
Nungambakkam High Road,
Chennai - 600 034.

+1cc to Ms.P.Jeyalakshmi, Advocate, S.R.No. 82213
+1cc to Mr.R.Karthikeyan, Advocate, S.R.No. 82000
+1cc to Ms.Hemamuralikrishnan, Advocate, S.R.No. 81720

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SR(CO)

GN(05/11/2019)

सत्यमेव जयते

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