



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.07.2019

CORAM

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.31703 OF 2005

AND

W.P.M.P.34751 OF 2005

M/s.ALEgION Insurance Services Limited,
rep. by its Managing Director,
N.Raveendran,10/50, Kasthuri Ranga Rosa,
Alwarpet,Chennai-600 018.

... Petitioner

Vs

1. Union of India,
represented by its Secretary,
Ministry of Finance,
Government of India, North Block,
New Delhi - 110 001.

2. Central Board of Direct Taxes,
rep. by its Secretary,
Government of India,
North Block,
New Delhi - 110 001.

3. Commissioner of Income Tax-I,
Uttamar Gandhi Salai,
Chennai-600 034.

... Respondents

PRAYER :-

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Declaration, to declare Section 115WA 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, 1994 as ultra virus Article 14, 19(1)(g) and 265 of the Constitution of India in so far as the petitioners are concerned.

For Petitioner : No appearance

For Respondents : Mr.Prabhu Mukunth Arunkumar,
Junior Standing Counsel



ORDER

When the above Writ Petition was posted for hearing on 21.06.2019, there was no representation for the petitioner and hence, the matter was posted under the caption "for dismissal". Even today, when the matter was called, there is no representation on behalf of the petitioner either in person or through the counsel on record. Hence, the Writ Petition is dismissed for default. No costs. Consequently, the connected Miscellaneous Petition is also closed.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary,
Union of India,
Ministry of Finance,
Government of India, North Block,
New Delhi - 110 001.
2. The Secretary,
Central Board of Direct Taxes,
Government of India,
North Block,
New Delhi - 110 001.
3. Commissioner of Income Tax-I,
Uttamar Gandhi Salai,
Chennai-600 034.

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GP(CO)
CS/03/09/2019