

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 16.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.9807 of 2012
and
M.P.Nos.1 & 2 of 2012

Indian Overseas Bank Officers' Association,
Reg No.321/MDS
Rep by its Joint General Secretary
Mr.B.Srinivasa,
763, Anna Salai, Chennai - 2.

...Petitioner

Vs

1. Union of India,
Rep. by its Secretary to Government,
Ministry of Finance,
New Delhi.
2. The Central Board of Direct Taxes,
North Block,
New Delhi - 110001.
3. The Chief Commissioner of Income Tax,
Ayakar Bhavan,
Nungambakkam,
Chennai - 600034.
4. Indian Overseas Bank,
Rep. by its Chairman and Managing Director,
Head Office, 762, Anna Salai,
Chennai - 2.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Declaration, declaring that Section 17(2)(vi) of Income Tax Act and Rule 3(7)(i) of Income Tax Rules and that part bearing sub-clause (vii) captioned "Perquisite value in respect of interest free or concessional loans: [3(7)(i) of IT Rules]" of para 3) captioned "Perquisites [under Sec.17(2)]" of Annexure-I being Enclosure to Transient Series (File:F) Circular No.63 of 2011-2012 dated 23.01.2012 issued by the 4th respondent as unconstitutional, ultra vires Income Tax Act, and therefore null and void.

For Petitioner : No appearance

For Respondents: Mrs.Hema Muralikrishnan, SSC
for R1 to R3

Mr.N.G.R.Prasad
for R4

O R D E R

The present writ petition is listed under the caption "for dismissal", since there was no representation for the petitioner on the earlier occasion. Today, when the matter is taken up for consideration, there is no representation for the petitioner. Hence, the Writ Petition is dismissed for non-prosecution. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

hvk

To

1. The Secretary to Government,
Union of India,
Ministry of Finance, सत्यमेव जयते
New Delhi.

2. The Central Board of Direct Taxes,
North Block,
New Delhi - 110001.

3. The Chief Commissioner of Income Tax,
Ayakar Bhavan,
Nungambakkam,
Chennai - 600034.

4. The Chairman and Managing Director,
Indian Overseas Bank,
Head Office, 762, Anna Salai,
Chennai - 2.

+1cc to Mrs.Hema Muralikrishnan, Advocate sr.70147

+1cc to Mr.N.G.R.Prasad, Advocate sr.69888

W.P.No.9807 of 2012
and
M.P.Nos.1 & 2 of 2012

cnr(co)
nr 03/10/2019



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