

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT****DATED : 27.03.2019****CORAM:**

THE HONOURABLE DR. JUSTICE VINEET KOTHARI
and
THE HONOURABLE MRS. JUSTICE T. KRISHNAVALLI

W.P. (MD) Nos. 5251 and 5252 of 2014
and
M.P. (MD) Nos. 1 and 2 of 2014

1. The Virudhunagar Chamber of
Commerce and Industry
Represented by its President
Mr. V. V. S. Yogan,
96, Aruppukottai Road,
Virudhunagar.

... Petitioner in W.P. (MD) No. 5251/14

2. M/s. V. V. V & Sons Edible Oils Limited,
Rep by its Director Mr. V. V. R. Muthu,
443, Main Bazaar,
Virudhunagar 626001.

... Petitioner in W.P. (MD) No. 5252/14

-vs-

1. Union of India,
Rep by the Secretary to Government,
Finance Department,
New Delhi-110 001.

2. The Deputy Commissioner of Income Tax,
Centralized Processing Cell-TDS
TDS CPC, Aaykar Bhawan, Sector-3,
Vaishali, Ghaziabad,
Uttar Pradesh-201 010

3. The Commissioner of Income Tax (TDS)
Central Revenue Building,
2, V P Rathinasamy Nadar Road,
Bibikulam, Madurai.

... Respondents in both W.Ps

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India (Special Original Jurisdiction), to issue a Writ of Declaration, declaring Sec. 234E of the Income Tax Act, 1961 as ultravires in as much as the fee levied under the said section is not supported by any service provided by the respondents and also



For Petitioner : Mr.S.Raja Jeyachandra Paul
in both W.Ps

For R1 : Mr.R.Murugappan,
in both W.Ps Standing Counsel for Central Government

For R2 and R3 : Mrs.S.Srimathy,
in both W.Ps Standing Counsel for IT

COMMON ORDER

[Order of the Court was made by DR.VINEET KOTHARI, J.]

Mr.S.Raja Jeyachandra Paul, learned counsel appearing for the petitioner seeks permission of this Court to withdraw these writ petitions and he has also made an endorsement to that effect.

2.In view of the endorsement made by the learned counsel for the petitioner, these writ petitions are dismissed as withdrawn. No costs. Consequently, the connected miscellaneous petitions are dismissed.

Sd/-

Assistant Registrar(CS-II)

// True Copy //

Sub Assistant Registrar(CS)

To

1.The Secretary to Government,
The Union of India,
Finance Department,
New Delhi-110 001.

2.The Deputy Commissioner of Income Tax,
Centralized Processing Cell-TDS
TDS CPC, Aaykar Bhawan, Sector-3,
Vaishali, Ghaziabad,
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Central Revenue Building,
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+2 CC to M/s.S.SRIMATHY, Advocate in SR-57318,57317

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and M.P.(MD) Nos.1 and 2 of 2014