

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:11.03.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

Writ Petition Nos.3118 of 2018
W.M.P.Nos.3830 of 2018

M/s.Tamil Nadu Pollution Control Board
Represented by its Member Secretary
No.76, Mount Salai
Guindy, Chennai-600 032 ...Petitioner

--Vs--

- 1.Union of India
Represented by Chief Secretary
Department of Revenue
Ministry of Finance
Cabinet Secretariat
New Delhi
- 2.Central Board of Direct Taxes
Represented by it Chairman
Department of Revenue
Ministry of Finance
New Delhi
- 3.The Commissioner of Income Tax (Exemptions)
Aayakar Bhavan 121
Mahatma Gandhi Road
Chennai-600 034 ...Respondents

PRAYER: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Mandamus, directing the respondents herein to issue Notification of exemption under Section 10(23C)(iv) of the Income Tax Act, 1961 with effect from the date of application viz.23.08.2004.

For Petitioner : Mr.Sivabalan for
Mr.Abdul Saleem

For Respondents: Mrs.Hema Muralikrishnan
Senior Standing Counsel

O R D E R

The petitioner has challenged proceedings of the first respondent i.e., R1/Union of India, Central Board of Taxes in W.P.No.6281 of 2018. Prior thereto, W.P.No.3118 of 2018 is filed, seeking direction to the respondents to grant exemption under Section 10(23)(iv) of the Income Tax Act, 1961.

2. In the light of the impugned order, which is challenged in W.P.No.6281 of 2018, nothing further survives in this writ petition and the same is closed as infructuous. Consequently, connected miscellaneous petition is also closed. No costs.

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Sd/-

Assistant Registrar

//True copy//

Sub Assistant Registrar

To

1.Union of India

Represented by Chief Secretary
Department of Revenue
Ministry of Finance
Cabinet Secretariat
New Delhi

2.Central Board of Direct Taxes

Represented by its Chairman
Department of Revenue
Ministry of Finance
New Delhi

3.The Commissioner of Income Tax (Exemptions)

Aayakar Bhavan 121
Mahatma Gandhi Road
Chennai-600 034

+lcc to Mrs.Hema Muralikrishnan, Advocate SR.No.21815/2020

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M.P.Nos.3830 of 2018

(CO)

mst (26/05/2020)