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WPA 29660 of 2014

Shristi Infrastructure Development Corporation Limited & Anr.

Vs

Union of India & Ors.

Mr. Asim Choudhury
... For the Petitioners.

Learned Advocate for the petitioners is present.

None appears for the respondents.

In this writ petition the petitioners have challenge the Constitutional validity of Section 234E of the Income Tax Act imposing fees for default in furnishing the statement and the subsequent action. It has been brought to my notice that the issue now stands settled by the judgment of various High Courts holding the provisions of Section 234E of the Act as Constitutionally validity.

The first decision is of the Hon'ble Karnataka High Court in the case of Lakshminirman Bangalore(P) Ltd. vs. Deputy Commissioner of Income-tax, Ghaziabad, reported in (2015) 60 taxmann.com 144(Karnataka). The second decision is of the Hon'ble Bombay High Court, in the case of Rashmikant Kundalia vs. Union of India, reported in (2015) 54 taxmann.com 200(Bombay) and the third decision is of the Hon'ble Kerala High Court, in the case of Sree Narayana Guru

Smaraka Sangam Upper Primary School, reported in (2017) 77 taxmann. com 244 (Kerala).

Concurring with the views taken by these High Courts, I also hold Section 234E of the Income Tax Act, 1961 as Constitutionally valid.

Accordingly, WPA 29660 of 2014 is dismissed. Interim order, if any, stands vacated.

(Md. Nizamuddin, J.)