

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.02.2021

CORAM :

THE HON'BLE MR.SANJIB BANERJEE, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.5657 and 5658 of 2010

Lakshmi Vilas Bank Employees' Union
rep. By its General Secretary,
P.Manoharan ... Petitioner in W.P.No.5657 of 2010

Lakshmi Vilas Bank Officers Association
rep. By its General Secretary,
R.Subramanian ... Petitioner in W.P.No.5658 of 2010

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 110 001

3.The Chief Commissioner of Income Tax,
Ayakar Bhavan Nungambakkam,
Chennai 34.

4.Lakshmi Vilas Bank,
rep. By its Managing Director,
Administrative Office,
Kathapara, Karur 639 006

.. Respondents in both petitions

Prayer: Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring that Rule 3(7)(1) of the Income Tax Rules and also sub-para (3) of Para 3 of Annexure 1 of Circular dated 27.01.2010 issued by 4th respondent are unconstitutional, ultra vires of the Income Tax Act.

For Petitioners :: Mr.Srinath Sridevan
For Respondents :: Mrs.Hema Muralikrishnan
for respondents 1 to 3
R4 Mr.Anand Gopalan
for M/s.T.S.Gopalan & Co.

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

These two petitions, according to the petitioners, were mistakenly left out from the batch of petitions which was decided by a common judgment and order of April 20, 2016 in the batch led by W.P.No.10053 of 2008.

2. Upon special leave petitions being carried, the Supreme Court by order dated February 27, 2017, has directed notice to be issued and has granted interim protection by restoring the interim order that had been passed by this court and remained in force till the batch of writ petitions was disposed of.

3. In view of the judgment of the Coordinate Bench rendered on April 20, 2016 (reported at 385 ITR 114), the present writ petitions are disposed of on the same lines. However, in view of the subsequent stay granted by the Supreme Court by the order dated February 27, 2017, it is directed that notwithstanding the dismissal of the writ petitions, for the reasons indicated in the order dated April 20, 2016, the interim protection granted during the pendency of these petitions will continue until appropriate orders are passed by the Supreme Court.

4. W.P.Nos.5657 and 5658 of 2010 are disposed of without any order as to costs. Consequently, M.P.No.1 of 2010 is closed.

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

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To:

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

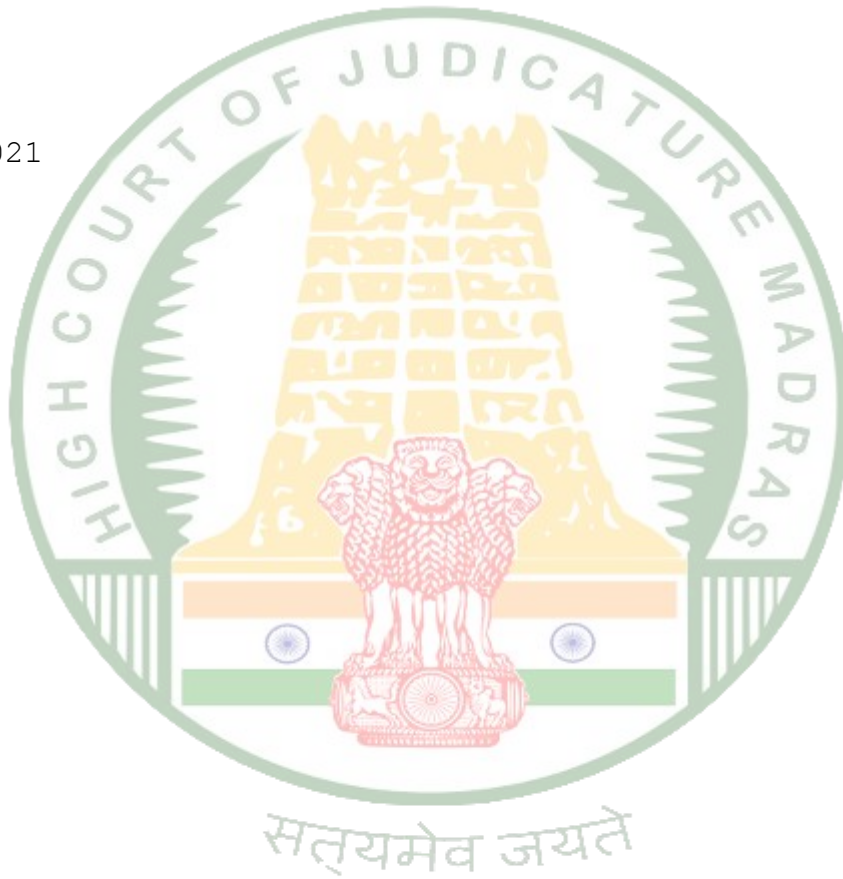
2.The Central Board of Direct Taxes,
North Block, New Delhi 110 001

3.The Chief Commissioner of Income Tax,
Ayakar Bhavan Nungambakkam, Chennai 34.

+1 cc to M/s.T.S.Gopalan & Co, Advocate sr9092
+1 cc to Mrs.Hema Muralikrishnan Advocate sr8971

W.P.Nos.5657 and 5658 of 2010

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