



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.07.2021

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.NO.7551 OF 2012

AND

W.M.P.NO.1 OF 2012

The Tamil Nadu Advocates' Welfare Fund, Trustee committee,
Represented by its Secretary,
Bar Council Buildings, High Court Campus,
Chennai - 600 104.

... Petitioner

Vs.

1. The Assessing Officer,
Deputy Director of Income Tax
(Exemption) II,
Chennai - 600 034.

2. The Appellate Authority,
The Commissioner of Income Tax (Appeals) - XII,
Chennai - 600 034.

3. The Member (Exemption),
Central Board of Direct Taxes,
Government of India,
New Delhi - 110 055.

4. The Union of India,
Represented by the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi - 110 055.

... Respondents

PRAYER:-

Writ Petition filed Under Article 226 of the Constitution of India to issue writ of declaration, declaring that the income of the petitioners as credited under Section 3 of the Tamil Nadu Advocates Welfare Fund Act, 1987 is exempt by reason of Section 23 of the Advocates Welfare Fund Act, 2001 (Central Act 45 of 2001) from the provisions of the Income Tax Act, 1961 and Sl.No.7 of the Schedule II to the Central Act 45 of 2001 is repugnant to Article 14 of the Constitution of India in so far



WEB COPY

as the exclusion of the subject of Income Tax exemptions and the assessments and demands made are contrary to law, illegal and violate of Article 265 of the Constitution.

For Petitioner : Mr.S.R.Raghunathan

For Respondents : Mrs.Hema Muralikrishnan
Senior Standing Counsel
(Income Tax)

O R D E R

The respective learned Counsels appearing for the petitioner and respondents made a submission that during the pendency of this writ petition, the Competent Authorities granted exemption as sought for by the petitioner. In view of the fact that the grievances of the writ petitioner has been redressed, no further adjudication needs to be entertained in respect of the grounds raised in the writ petition.

2. Accordingly, the writ petition stands disposed of as infructuous. No costs. Consequently, connected the Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

pns

To

1. The Assessing Officer,
Deputy Director of Income Tax
(Exemption) II,
Chennai - 600 034.
2. The Appellate Authority,
The Commissioner of Income Tax (Appeals) - XII,
Chennai - 600 034.
3. The Member (Exemption),
Central Board of Direct Taxes,
Government of India,
New Delhi - 110 055.



4. The Secretary, Union of India,
Ministry of Finance,
Department of Revenue,
New Delhi - 110 055.

WEB COPY

+1cc to Mr.S.R.Rajagopal, Advocate, S.R.No.30688

+1cc to Mrs.Hema Muralikrishnan, Advocate, S.R.No.30509

W.P.NO.7551 OF 2012

BR(CO)
PBS/09/08/2021