I4N THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2021

CORAM :

THE HON'BLE MR.SANJIB BANERJEE, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE P.D.AUDIKESAVALU

W.P.No.13249 of 2021

T.S.Kumarasamy ...Petitioner

Vs

1. Union of India
   The Finance secretary
   Department of Revenue, Ministry of Finance
   3rd floor Jeevan Deep Building
   Sansad Marg, New Delhi-110001

2. Interim Board for Settlement,
   Formerly known as Income Tax Settlement Commission,
   Additional Bench Chennai
   Rep by its secretary Satguru Complex
   640 Anna Salai, Nandanam, Chennai

3. Assistant Commissioner of Income Tax
   Central circle 2(1) Investigation
   Building Mahatma Gandhi Road,
   Chennai-34 ...Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare that the amended provisions of Finance Act 2021 pertaining to Chapter XIX A of Income Tax Act 1961 - Settlement of Cases is unconstitutional arbitrary void anomalous inconsistent non est in the eye of law and same could not be applied and interpreted to further the primary object of the amended provisions of Finance Act 2021 in the absence of any object and reason spelt out in the impugned Finance Act 2021.

For the Petitioner : Mr.A.L.Somayaji,
Senior Counsel,
for Mr.P.Kamal Hasan

For the Respondents : Mr.Rajesh Vivekanandhan,
for 1st respondent
Mr.ANR. Jaya Pratap,
for respondents 2 and 3

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

The petitioner does not wish to pursue the petition.

2. The petitioner submits that pursuant to an order of this Court, an application had been filed before the Settlement Commission which has, however, not been numbered.

3. The petitioner does not wish to pursue the matter before the Settlement Commission which has, in any event, been abolished.

4. Accordingly, W.P.No.13249 of 2021 is dismissed as not pressed.

5. The matter before the Settlement Commission will be treated as closed and not proceeded with. There will be no order as to costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar
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To:

1. The Finance secretary
   Department of Revenue, Ministry of Finance
   3rd floor Jeevan Deep Building
   Sansad Marg, New Delhi-110001

2. The secretary
   Interim Board for Settlement,
   Formerly known as Income Tax Settlement Commission,
   Additional Bench,Chennai
   Satguru Complex 640, Anna Salai,
   Nandanam, Chennai

3. Assistant Commissioner of Income Tax
   Central circle 2(1) Investigation
   Building Mahatma Gandhi Road,
   Chennai-34.

+1cc to M/s.P.Kamal Hasan,Advocate Sr.No.47382

W.P.No.13249 of 2021

KSM[co]
NSK 21/09/2021