

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:09.06.2021

CORAM :

THE HON'BLE MR.SANJIB BANERJEE, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.8524 and 8525 of 2017
and W.M.P.Nos.9305 to 9307 of 2017

Suresh Chand Bafna

.. Petitioner in
both WPs.

Vs

- 1 The Joint Secretary (Revenue),
Ministry of Finance, Department of Revenue,
Government of India, Room No.46,
North Block, New Delhi-110 001.
- 2 The Assistant Commissioner of
Income Tax, O/o.The Assistant Commissioner
of Income Tax, Central Circle-2(4),
Aayakar Bhawan, 121, M.G.Road,
Nungambakkam Chennai-600 034.

.. Respondents in
both WPs.

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a (i) WP.8524 of 2017 - Writ of Declaration declaring that the amendment to Section 2 of the Income Tax Act 1961 amended by Central Act No.17 of 2013 published in the Central Government Gazette on 10.5.2013 is violative of the Article 14 of the Constitution of India and ultra vires of the powers of the Union Government; and (ii) WP.8525 of 2017 - Writ of Certiorari calling for the records of the 2nd respondent dated 30.12.2016 relating to the Assessment Year 2014-2015 in PAN No.AAAPB8448F and quash the same.

For Petitioner : Mr.N.Muralikumar

For Respondents: Mr.B.Sudhirkumar
for R-1

: Mr.A.N.R.Jayaprathab
for R-2

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ORDER
(Made by the Hon'ble Chief Justice)

Since the petitioner in either case does not wish to pursue the petition, W.P.Nos.8524 and 8525 of 2017 are dismissed as not pressed without going into the merits thereof.

2. As a consequence, W.M.P.Nos.9305 to 9307 of 2017 are closed. There will be no order as to costs.

Sd/-
Assistant Registrar(CS-VI)

//True Copy//

Sub Assistant Registrar

sra

To:

- 1 The Joint Secretary (Revenue),
Ministry of Finance, Department of Revenue,
Government of India, Room No.46,
North Block, New Delhi-110 001.
- 2 The Assistant Commissioner of
Income Tax, O/o.The Assistant Commissioner
of Income Tax, Central Circle-2(4),
Aayakar Bhawan, 121, M.G.Road,
Nungambakkam Chennai-600 034.

+2cc to M/s.McGan Law Firm, Advocate, S.R.No.27569

W.P.Nos.8524 and 8525 of 2017

SS(CO)
CB(29/06/2021)

सत्यमेव जयते

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