



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.04.2022

CORAM:

THE HONOURABLE MR.MUNISHWAR NATH BHANDARI, CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WRIT PETITION NO.9121 OF 2022

AND

W.M.P.NO.8897 OF 2022

--

M/s. Sunrise Chennai Distributors Pvt. Ltd.,
Rep. by its Managing Director,
No.114, 2nd Floor, Luz Church Road,
Mylapore,
Chennai - 600 004.

.. Petitioner

Vs.

1. Union of India,
Rep. by the Secretary,
Ministry of Finance,
Department of Economic Affairs,
New Delhi.
2. The Commissioner of Income Tax,
Corporate,
Chennai.
3. The Income Tax Officer,
Corp. Ward 6 (1),
Chennai.
4. The Income Tax Officer,
Corp. Ward 6 (3),
Chennai.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Declaration, declaring that Clause (c) and (d), to Notification No.S.O.3408(E), dated 08.11.2016 issued by the 1st respondent is ultra vires the provisions of Article 14 and Article 19(1)(g) of the Constitution of India so far as it relates to unreasonable restrictions imposed as regards the applicability of the benefit



of the Notification No.S.O.3408(E), dated 08.11.2016 issued by the 1st respondent only for purchases of essential commodities required for day to day living, at consumer co-operative stores operated under authorization of Central or State Government and not applicable to the sale or purchase of such commodities at the Private Super market/departmental stores run by the private sector.

For petitioner : Mr.T.Ramesh

For respondents: Mr.C.Kulanthaivel, Senior Panel Counsel for R-1
Mrs.Hema Murali Krishnan,
Standing Counsel for RR-2 to 4.

ORDER

(The Order of the Court was made by The Honourable Chief Justice)

Learned Counsel for the petitioner prays for withdrawal of the Writ Petition. Accordingly, the Writ Petition is dismissed as withdrawn. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1. Union of India,
Rep. by the Secretary,
Ministry of Finance,
Department of Economic Affairs,
New Delhi.
2. The Commissioner of Income Tax,
Corporate,
Chennai.
3. The Income Tax Officer,
Corp. Ward 6 (1),
Chennai.



4. The Income Tax Officer,
Corp. Ward 6 (3),
Chennai.

WEB COPY

+1cc to Mr.C.Kulanthaivel, Advocate, S.R.No.26617

+1cc to Mrs.Hema Murali Krishnan, Advocate, S.R.No.26693

Writ Petition No.9121 of 2022

AD (CO)
PM/25/04/2022