



WP No.13663 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.09.2023

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

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

WP No.13663 of 2021

Divyajoti Distributors
No.54 GN Mills Post
Mettupalayam Road
Coimbatore-641 029

(Rep by its Partner Uttam Kumar Saha)

: Petitioner

versus

1.Union of India

Rep by its Secretary, Ministry of Finance
Department of Revenue
3rd Floor, Jeevan Deep building
Sansad Marg, New Delhi-110 001

2.The Central Board of Direct Taxes

Rep by its Chairperson
Department of Revenue-Ministry of Finance
Government of India, New Delhi

3.Interim Board for Settlement

Rep. by its Secretary
Replacing the Income Tax Settlement Commission
Additional Branch, Chennai, rep.by its Secretary,
Satguru Complex, 640 Anna Salai
Nandanam, chennai-600 035

4.The Assistant Commissioner of Income Tax

Central circle-2, No.63 Race Course Road

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Coimbatore-641 018

: Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring the amendment to the Income Tax Act, 1961, in Section 245A by inserting sub clause (da) (ea) and (eb) 245B, 245BC, 245BD proviso to 245C, 245D, 245DD, 245F, 245G, 245H and insertion of new section 245AA and 245M by way of sections 62 to 73 Finance Act, 2021 with retrospective effect from 1.2.2021 as arbitrary illegal and void and infringing the fundamental rights conferred under Articles 14, 19(i)(g), 20, 20(2) and 21 of Constitution of India, thus, unenforceable and unconstitutional.

For the Petitioner : Mr.A.S.Sriraman
For Respondent No.1 : Mr.R.Rajesh Vivekanandhan,
Deputy Solicitor-General
For respondent No.2 : Mr.A.P.Srinivas
For respondents 3 & 4 : Mr.A.N.R.Jayaprathap

ORDER

(Made by the Hon'ble Chief Justice)

Learned counsel for the petitioner, on instructions, seeks leave to withdraw the writ petition.

2. Leave is granted and the writ petition is dismissed as withdrawn. There will be no order as to costs. Consequently, WMP Nos.14521, 14522 of 2021 are closed.

(S.V.G., C.J.)

(P.D.A., J.)

20.09.2023

Index : Yes/No



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Neutral Citation : Yes/No
tar

To

- 1.The Secretary, Ministry of Finance
Department of Revenue
3rd Floor, Jeevan Deep building
Sansad Marg, New Delhi-110 001
- 2.The Chairperson
Central Board of Direct Taxes
Department of Revenue-Ministry of Finance
Government of India, New Delhi
- 3.The Secretary
Interim Board for Settlement
Replacing the Income Tax Settlement Commission
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Satguru Complex, 640 Anna Salai
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- 4.The Assistant Commissioner of Income Tax
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THE HON'BLE CHIEF JUSTICE
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