



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2022

CORAM:

THE HON'BLE MR.MUNISHWAR NATH BHANDARI,
ACTING CHIEF JUSTICE

AND

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

W.P. (MD)No.19404 of 2021

The AARK India Educational Trust,
Represented by its Chairman,
Dr.Cletus Babu,
Francis Xavier Engineering College Campus,
Vannarapettai,
Tirunelveli - 627 003,
Tirunelveli District.

... Petitioner

.Vs.

1. The Central Board of Direct Taxes,
The Ministry of Finance,
The Department of Revenue,
North Block,
New Delhi - 110 001.
2. The Income Tax Officer (Exemptions),
The Income Tax Department,
O/o. The Income Tax Officer,
Exemptions Ward,
Maharaja Nagar Post,
Tirunelveli.

... Respondents

PRAYER:-

Petition filed under Article 226 of the Constitution of India praying for a Writ of Declaration declaring the 'Explanation to Clause A(a)' contained in the impugned Notification in Notification No.20/2021/F.No.370142/35/2020-TPL in S.O.1432 (E) dated 31.03.2021 as modified by Notification No.38/2021/F.No.370142/35/2020-TPL in S.O.1703 (E) of 2021 dated 27.04.2021 as unconstitutional, illegal and ultravires the Constitution of India, the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 and Income Tax Act, 1961.



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For the Petitioner : Mr.V.S.Jayakumar

For the Respondent 1 : Mr.R.Sankaranarayanan,
Assistant Solicitor
General of India
Assisted by
Mrs.Hema Muralikrishnan,
Senior Standing Counsel

For the Respondent 2 : Mr.A.P.Srinivas,
Senior Standing Counsel

ORDER

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

Learned counsel for the petitioner prays for withdrawal of the writ petition with liberty to the petitioner to avail the remedy of appeal.

2. In view of the above, the writ petition is dismissed as withdrawn with liberty as prayed for. Consequently, W.M.P. (MD) Nos.16134 and 16137 of 2021 are closed. There will be no order as to costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

vjt

To

1. The Director,
The Central Board of Direct Taxes,
The Ministry of Finance,
The Department of Revenue,
North Block,
New Delhi - 110 001.



2. The Income Tax Officer (Exemptions),
The Income Tax Department,
O/o. The Income Tax Officer,
Exemptions Ward,
Maharaja Nagar Post,
Tirunelveli.

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+1cc to Mrs.Hema Muralikrishnan, Senior Standing Counsel,
S.R.No.7552

W.P. (MD) NO.19404 OF 2021

SPD(CO)
PBS/09/02/2022