



WEB COPY



WP No.14021 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.14021 of 2021

Maruti Enterprises  
No.54, GN Mills Post, Mettupalayam Road,  
Coimbatore - 641029  
(Rep by its Partner Pradeep Bokriya) : Petitioner

Vs

- 1.Union of India  
Rep by its Secretary, Ministry of Finance  
Department of Revenue  
3<sup>rd</sup> 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  
Coimbatore-641 018 : Respondents



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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 Leave is granted and the writ petition is dismissed as withdrawn.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.14890 and 14893 of 2021 are closed.

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

(P.D.A., J.)

20.09.2023

Index : Yes/No  
Neutral Citation : Yes/No



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tar  
To

- 1.The Secretary, Ministry of Finance  
Department of Revenue  
3<sup>rd</sup> 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  
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THE HON'BLE CHIEF JUSTICE  
AND  
P.D.AUDIKESEVALU, J.

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