



WP Nos.25194 of 2021 etc.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.02.2023

CORAM

THE HON'BLE MR.T.RAJA, ACTING CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP Nos.25194, 25197, 25199 of 2021

Shri Ottakarathevar Panneerselvam ... Petitioner

Vs

- 1 Union of India,
Represented by Secretary to Government,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi 110 001
- 2 Central Board of Direct Taxes,
Ministry of Finance, Department of Revenue,
North Block, New Delhi 110 001
- 3 Assistant Commissioner of Income Tax,
Central Circle 2(4), Aayakar Bhavan,
MG Road, Chennai ... Respondents

Prayer :: Writ petitions 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 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 ultra vires the Constitution of India the Taxation and other laws (Relaxation and Amendment of Certain



WP Nos.25194 of 2021 etc.

Provisions) Act, 2020 and Income Tax Act, 1961 issued by the 2nd respondent.

For the Petitioner : Ms.Shrayashree T.

For the Respondents : Mr.A.P.Srinivas,
for respondents 2 and 3

No appearance for the first respondent

COMMON ORDER

(Made by the Hon'ble Acting Chief Justice)

Learned counsel for the petitioner seeks to withdraw the writ petitions. She has also made an endorsement to that effect.

2. In view of the same, the writ petitions are dismissed as withdrawn. There will be no order as to costs. Consequently, WMP Nos.26573, 26564, 26566, 26569, 26570 and 26572 of 2021 are closed.

(T.R., ACJ.) (D.B.C., J.)
22.02.2023

Index : Yes/No
Neutral Citation : Yes/No
tar



WP Nos.25194 of 2021 etc.

To

WEB COPY

- 1 The Secretary to Government,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi 110 001
- 2 Central Board of Direct Taxes,
Ministry of Finance, Department of Revenue,
North Block, New Delhi 110 001
- 3 Assistant Commissioner of Income Tax,
Central Circle 2(4), Aayakar Bhavan,
MG Road, Chennai



WEB COPY



WP Nos.25194 of 2021 etc.

T.RAJA, ACJ,
and
D.BHARATHA CHAKRAVARTHY, J.

(tar)

WP Nos.25194, 25197, 25199/2021

22.02.2023