



WP No.27427 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

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Divyajyoti Distributors (Rep by partner)
No.54, GN Mills Post
Mettupalayam Road
Coimbatore- 641 029

: 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, 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 Principal Commissioner of Income Tax
Central Circle -2 Income Tax Department
108, Nungambakkam High Road
Chennai- 600 034.



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5.The Assistant Commissioner of Income Tax
Central circle-2, No.63 Race Course Road
Coimbatore-641 018

: Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring the impugned order dated 28.09.2021 in F.No.299/22/2021-DIR(Inv.III)/174 passed by the 2nd respondent under Section 119(2)(b) of the Income Tax Act, 1961 as arbitrary, discriminatory, illegal and void and infringing the fundamental rights conferred under Article 14 and 19(i)(g) of the Constitution of India, 1950 to the extent of restricting the benefit to certain class of cases/assesseees/tax payers while denying such benefit to the other class of cases/assesseees/tax payers including the writ petitioner 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 to 5 : 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 Leave is granted and the writ petition is dismissed as withdrawn.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.28945 and 28946 of 2021 are closed.

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

(P.D.A., J.)

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Index : Yes/No

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
Department of Revenue
Central Board of Direct Taxes
Ministry of finance, New Delhi.
- 3.The Secretary,
Interim Board for Settlement
Replacing the income Tax Settlement Commission
Additional Bench, Chennai
Rep by its Secretary Satguru Complex
640 Anna Salai
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THE HON'BLE CHIEF JUSTICE
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P.D.AUDIKESEVALU, J.

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