



W.P.(MD) No.4714 of 2011

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 06.10.2023

CORAM:

**THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
and
THE HONOURABLE MR.JUSTICE V.LAKSHMINARAYANAN**

W.P.(MD) No.4714 of 2011

and

M.P.(MD) No.1 of 2012

M/s.Lakshmi Raman Educational
and Charitable Trust
rep.by its Trustee S.R.Anantha Raman
IIPE Laxmi Raman Matriculation
Higher Secondary School
Tuticorin Road, Uthamapandiankulam
Tirunelveli-627 351

... Petitioner

-vs-

- 1.The Union of India
rep.by its Secretary to Government
Ministry of Finance
Department of Revenue
New Delhi
- 2.The Superintendent of Central Excise
Office of the Commissioner of Central Excise
HQRS Preventive Unit
CR Building, Tractor Road
N.G.O. "A" Colony, Tirunelveli-7

... Respondents



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PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of declaration declaring that explanation in Section 65(105)(zzc) of the Financial Act, 1994 with effect from 01.07.2003 is unconstitutional in so far as the petitioner is concerned.

For Petitioner : Mr.I.Irulappan

For Respondents : Mr.S.Jeyasingh for R1
Mr.N.Dilip Kumar for R2

ORDER

[Order of the Court was made by S.M.SUBRAMANIAM, J.]

The explanation in Section 65(105)(zzc) of the Financial Act, 1994 is sought to be declared as unconstitutional in this writ petition.

2. Since the Financial Act, 1994 has been repealed, the cause arose for filing of this writ petition has become vanished. Hence, no further adjudication is required in this writ petition and the same is therefore closed. No costs. Consequently, connected miscellaneous petition is closed.

[S.M.S., J.]

[V.L.N., J.]

06.10.2023

NCC : Yes / No

Index : Yes / No

Internet : Yes / No

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