



W.P.(MD)Nos.4556 to 4558 of 2012

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: **16.10.2023**

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

W.P.(MD)Nos.4556 to 4558 of 2012
and M.P. (MD) Nos.1 to 1 of 2012

M/s.ASSEFA Dairy Development Federation,
Represented by its Managing Director,
Mr.R.Alagar Swamy,
No.1, Lady Doak College Road,
Madurai – 625 002.

...Petitioner in all Writ Petitions

-Vs.-

1.Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.Central Board of Direct Taxes,
New Delhi.

3.Commissioner of Income Tax-I,
No.2, V.P. Rathinasamy Nadar Road,
Bibikulam,
Madurai - 2.

4.Income Tax Officer,
Ward - II (4),
Range - II, No.2, C.R. Buildings,
V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai - 2.

...Respondents in all the Writ Petitions



W.P.(MD)Nos.4556 to 4558 of 2012

PRAYER in W.P.(MD) No.4556 of 2012:- Writ Petition filed under Article 226 of Constitution of India, praying for issuance of a Writ of Declaration, declaring the second proviso Section 2(15) of the Income Tax Act, 1961, introduced by the Finance Act 2010, with retrospective effect from 01.04.2009 infringes the fundamental right under Article 14 and unenforceable and liable to struck down and ultravires.

PRAYER in W.P.(MD) No.4557 of 2012:- Writ Petition filed under Article 226 of Constitution of India, praying for issuance of a WRIT OF CERTIORARI, to call for the records of the 4th respondent herein in impugned proceeding issued under Section 143(3) of the Income Tax Act, 1961 in PAN: AAATA7562P dated 30-12-2011 for the assessment year 2009-2010 quash the same as illegal, arbitrary and against the procedure contemplated in law.

PRAYER in W.P.(MD) No.4558 of 2012:- Writ Petition filed under Article 226 of Constitution of India, praying for issuance of a WRIT OF CERTIORARI, to call for the records of the 4th respondent herein in impugned proceeding issued under Section 143(3) of the Income Tax Act, 1961 in PAN: AAATA7562P dated 05.01.2012 for the assessment year 2010-2011 quash the same as illegal, arbitrary and against the procedure contemplated in law.

For Petitioner in all the Writ : No appearance
Petitions

For Respondents : Mr.K.Govinarajan
Deputy Solicitor General of India
for R1



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Mr.J.Parekh Kumar
for R1 and R2

COMMON ORDER

(Order of the Court was made by **S.M.SUBRAMANIAM, J.**)

When these Writ Petitions came up for hearing on 12.10.2023, none appeared for the petitioner. Hence, these Writ Petitions are posted today under the caption “for dismissal”. Today also, there is no representation for the petitioner. Hence, these Writ Petitions are dismissed for non-prosecution. No costs. Consequently, connected Miscellaneous Petitions are closed.

**[S.M.S.J.,] & [V.L.N.J.,]
16.10.2023**

NCC :Yes/No
Index :Yes/No

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To

1.Union of India,
Rep. by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.Central Board of Direct Taxes,
New Delhi.



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3. Commissioner of Income Tax-I,
No.2, V.P. Rathinasamy Nadar Road,
Bibikulam,
Madurai - 2.

4. Income Tax Officer,
Ward - II (4),
Range - II, No.2, C.R. Buildings,
V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai - 2.



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S.M.SUBRAMANIAM, J.
AND
V. LAKSHMINARAYANAN, J.

SJ

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