



WEB COPY



W.P.No.10585 of 2007

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.03.2024

CORAM :

**THE HON'BLE MR.SANJAY V.GANGAPURWALA ,
CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY**

W.P.No.10585 of 2007

Association of Reserve
Bank Early Retirees,
Reptd. by its President,
T.V.Subramanian

.. Petitioner

Versus

1. Central Board of Direct Taxes,
Reptd. by its Secretary,
Department of Revenue,
Ministry of Finance,
Government of India,
Central Secretariat, North Block,
New Delhi - 110 001.

2. Reserve Bank of India
Dept. of Administration &
Personnel Management,
Central Office,
Mumbai - 400 001.

3. The Commissioner of Income-tax (Appeals) IV,
121, Nungambakkam High Road,
Chennai - 600 034.

.. Respondents



W.P.No.10585 of 2007

Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Declaration declaring the Circular No.F.No.225/74/2005-IT-A-II, dated 25th September, 2005 issued by the 1st respondent herein as invalid.

For Petitioner : Ms.Sree Lakshmi Valli
for Mrs.Mallika Srinivasan

For Respondents : Mr.T.Poornam,
Asst. by Mr.V.S.Rishwanth, for R2

: No appearance for RR-1 and 3

ORDER

(Order of the Court is made by the Hon'ble Chief Justice)

Learned Counsel for the petitioner submits that subsequent to the judgment delivered by the Hon'ble Apex Court in the case of ***Chandra Ranganathan Vs. Commissioner of Income-Tax*** reported in ***[2010] 195 Taxman 418 (SC)***, the Central Board of Direct Taxes has taken a decision that the petitioner is entitled for the benefit.

2. In the light of that, the purpose of the Writ Petition stands served. This Writ Petition stands disposed of. There shall be no order as to costs. Consequently, M.P.Nos.2 and 3 of 2007 are closed.

(S.V.G., CJ.)

(D.B.C., J.)



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20.03.2024

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Index : yes/no

Speaking order/Non-speaking order

Neutral Citation : yes/no

grs

To

1. The Secretary,
Central Board of Direct Taxes,
Department of Revenue,
Ministry of Finance,
Government of India,
Central Secretariat, North Block,
New Delhi - 110 001.
2. The Reserve Bank of India
Department of Administration &
Personnel Management,
Central Office,
Mumbai - 400 001.
3. The Commissioner of Income-tax (Appeals) IV,
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**THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.**

grs

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