



W.P.No.1147 of 2006

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.04.2024

CORAM :

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.P.No.1147 of 2006

Tamil Nadu Chit Fund Companies Association
Rep. by its Secretary M.Krishna Bhaarathy
B.16, Chellam Talkies Road
Pollachi.

.. Petitioner

Vs.

1. Union of India, Ministry of Finance
Rep. by the Secretary
Ministry of Law, Justice and Company Affairs
Government of India, Shastri Bhavan, R.P.Marg
New Delhi – 110 002.
2. Central Board of Direct Taxes, Rep. by its Secretary
Government of India, Ministry of Finance
Department of Revenue, New Delhi.
3. Commissioner of Income Tax
Race Course Road, Coimbatore. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of declaration, declaring Section 115 WA to WL of the Income Tax Act, 1961 as introduced by the Finance Act, 2005, as well as the rules made in the Income Tax Rules, 1962 as *ultra vires* Articles 14, 19(1)(g) of the Constitution of India insofar as the petitioner's members are concerned.



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For the Petitioner : No Appearance
For the Respondents : Mr.V.Mahalingam
Standing Counsel

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.V.Mahalingam, learned Standing Counsel for the respondents.

2. Sections 115 WA to 115 WL of the Income Tax Act, 1961, are assailed in the present writ petition.

3. It is submitted that the provisions assailed in the present writ petition no longer find place in the statute book and the same are removed by the Finance Act 2 of 2009 with effect from 01.04.2010.

4. No consequential relief is claimed in the writ petition. As the writ petition is now only academic, we need not decide the prayer made in the writ petition.

5. The writ petition, as such, stands disposed of. There shall be



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no order as to costs. Consequently, W.P.M.P.Nos.1274 of 2006 is closed.

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

(J.S.N.P., J.)

08.04.2024

Index : Yes/No
Neutral Citation : Yes/No

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To

1. The Secretary
Union of India, Ministry of Finance
Ministry of Law, Justice and Company Affairs
Government of India
Shastri Bhavan, R.P.Marg
New Delhi – 110 002.
2. The Secretary, Central Board of Direct Taxes
Government of India
Ministry of Finance, Department of Revenue
New Delhi.
3. Commissioner of Income Tax
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(drm)

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