



W.P.Nos.23117 and 23118 of 2007

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.04.2024

CORAM :

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

AND

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

W.P.Nos.23117 and 23118 of 2007

M/s.Sri Lakshmi Saraswathi Textiles (Arni) Ltd.,
New #16, Old #17, Krishnama Road,
Nungambakkam,
Chennai-600 034
rep. by its Managing Director R.Srihari.

.. Petitioner in
both WPs

Vs

- 1.Union of India,
rep. by its Secretary,
Ministry of Finance,
North Block, New Delhi.
- 2.The Assistant Commissioner of Income Tax,
Company Circle – VI(4),
Aayakar Bhavan,
#121, Nungambakkam High Road,
Chennai-600 034.
- 3.The Income Tax Appellate Tribunal,
A-3, 2nd Floor, Rajaji Bhavan,
Besant Nagar,
Chennai-600 090.

.. Respondents
in both WPs



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Prayer : Petitions filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration to declare the conditions and restrictions in the Third and Fourth Provisos to Section 80HHC(3) inserted vide Section 4 of Taxation Laws Amendment Act, 2005 (Act 55 of 2005) dated 28.12.2005 as ultra vires offending Article 14, Article 19(1)(g) and Article 300-A of the Constitution of India and Section 80HHC(1) of the Income Tax Act, 1961.

For the Petitioner : Ms.Sree Lakshmi Valli
for Mr.M.P.Senthil Kumar

For the Respondents : Mr.V.Mahalingam
Sr. Panel Counsel
assisted by
Mrs.S.Premalatha
for respondent No.2

: No appearance
for respondent No.1

COMMON ORDER

(Order of the court was made by the Hon'ble Chief Justice)

Learned counsel for the petitioner and learned Senior Panel Counsel for the second respondent are *ad idem* that the issue is no longer *res integra* and the same has been decided by the Apex Court in



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the case of *Commissioner of Income Tax-5 and another v. Avani Exports and another*, (2016) 16 SCC 741.

2. In the light of that, the present writ petitions are allowed in terms of the judgment of the Apex Court in the case of *Avani Exports*, supra. There shall be no order as to costs. Consequently, M.P.Nos.12 of 2007 (4 Nos.) are closed.

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

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

23.04.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

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