



WEB COPY



W.P.No.1596 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.1596 of 2006

M/s.Sri Ambika Electricals,
rep.by its Manager K.Narayanan,
No.276, Linghi Chetty Street,
Chennai-600 001.

.. Petitioner

VS

1.Union of India,
Ministry of Finance,
rep. by its Secretary,
Ministry of Law, Justice & Company Affairs,
Government of India,
Sasthi Bhawan,
R.P. Marg, New Delhi-110 002.

2.The Central Board of Direct Taxes,
Government of India,
Ministry of Finance,
Department of Revenue,
New Delhi,
rep. by its Secretary.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India



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seeking issuance of a writ of declaration declaring that the provisions of Chapter XII-H of the Income Tax Act and in particular Section 115WB thereof as well as Clause (ic) of Section 40 as ultra vires.

For the Petitioner : Ms.Sreelakshmi Valli
for Ms.Mallika Srinivasan

For the Respondents : Mr.A.Kumaraguru
Sr. Panel Counsel
for respondent No.1

: No appearance
for respondent No.2

ORDER

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

We have heard Ms.Sreelakshmi Valli, learned counsel for Ms.Mallika Srinivasan, learned counsel for the petitioner; and, Mr.A.Kumaraguru, learned Senior Panel Counsel for the first respondent.

2. Learned counsel for the petitioner submits that the provision assailed in the writ petition has been abolished in the year 2009.



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3. Challenge to the provision made in the writ petition now remains academic.

4. In the light of that, the writ petition is disposed of. There shall be no order as to costs. Consequently, WP MP No.1800 of 2006 is closed.

(S.V.G., CJ.)

(D.B.C., J.)

21.03.2024

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 & Company Affairs,
Government of India,
Sasthri Bhawan,
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.



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