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W.P.No.1625 of 2006 etc.

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.Nos.1625 to 1638 of 2006

W.P.No.1625 of 2006:

Shree N.M. Electricals Limited,
rep. by its Director Brijnandan Mundhra,
No.151, Govindappa Naicken 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, Sasthri 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

and batch cases



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Prayer: Petitions filed under Article 226 of the Constitution of India 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 Petitioners : Ms.Mallika Srinivasan
in all WPs

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

: No appearance
for respondent No.2

COMMON ORDER

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

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

2. Learned counsel for the petitioners submits that the provision assailed in these writ petitions has been abolished in the



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year 2009.

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

4. In the light of that, these writ petitions are disposed of. There shall be no order as to costs. Consequently, WP MP Nos.1830 to 1843 are 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,



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Department of Revenue,
New Delhi.

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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY,J.

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