



WP Nos.27592 to 27594 of 2007

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.03.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP Nos.27592 to 27594 of 2007
and MP.Nos.1 (3 Nos.) & 2 (3 Nos.) of 2007

Dinesh R.Mehta	.. Petitioner in WP.27592/2007
Panna D.Mehta	.. Petitioner in WP.27593/2007
Aashish D.Mehta	.. Petitioner in WP.27594/2007

-VS-

1. Settlement Commission,
Additional Bench, 640, Anna Salai,
Nandanam, Chennai 600 035.
2. Union of India,
Ministry of Finance,
Rep. by its Secretary,
Department of Revenue,
Central Secretariat, North Block,
New Delhi 110 001.
3. Deputy Commissioner of Income-tax,
Central Circle II (1) (i/c),
46, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034. .. Respondents in all WPs.

Prayer: Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring the provisions of Sub-section (2A) of Sec.245 D and Sub-Sec. (3) of Sec.245 HA of the



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Income Tax Act, 1961 as ultra vires and violative of Articles 19(1)(g) and 265 of the Constitution of India.

For the Petitioners
in all WPs.

: M/s.Sree Lakshmi Valli
for M/s.S.Mallika Sreenivasan

For the Respondents
in all WPs.

: No appearance for R-1
;
Mr.Rajesh Vivekananthan
Deputy Solicitor General for R-2
:
Mr.ANR.Jayaprathap
Jr. Stdg. Counsel for R-3

* * * * *

ORDER

(Made by the Hon'ble Chief Justice)

We have heard M/s.Sreelakshmi Valli, learned counsel for the petitioners, Mr.Rajesh Vivekananthan, learned Deputy Solicitor General for respondent No.2 and Mr.ANR.Jayaprathap, learned standing counsel for respondent No.3.

2. The learned counsel for respondent No.3/Revenue submits that as on today, nothing would survive in the present writ petition as subsequently, assessment order was passed.



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3. On 20.03.2024, we had recorded the statement of the learned counsel for the petitioners on record, M/s.Sreelakshmi Valli, that the case papers have been returned to the petitioners and there is no other counsel to represent the petitioners and adjourned the matters to 27.03.2024.

4. Today also, the learned counsel on record appears and makes the same statement and no other counsel has entered appearance on behalf of the petitioners.

In view of the statement made by the learned counsel for respondent No.3/Revenue, the writ petitions are dismissed. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

(S.V.G., CJ.)

(D.B.C., J.)

27.03.2024

Index : Yes/No

Neutral Citation : Yes/No

sra



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

(sra)

To

1. Settlement Commission,
Additional Bench, 640, Anna Salai,
Nandanam, Chennai 600 035.
2. The Secretary to Govt. of India,
Ministry of Finance,
Department of Revenue,
Central Secretariat, North Block,
New Delhi 110 001.
3. The Deputy Commissioner of Income-tax,
Central Circle II (1) (i/c),
46, Mahatma Gandhi Road,
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