IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2024

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

WP No.2332 of 2006
and WPMP.No.2599 of 2006

Saravanabava Mills (Unit-I)
(A unit of Amritsar Swadesh Wollen
Mills Pvt.Ltd.), Rep. by its Director,
Mr.Lalit Krishna Khanna, 219, Dr.Alagesan Road,
Saibaba Mission P.O., Coimbatore 641 011. .. Petitioner

-vs-

1. Union of India,
Rep. by its Secretary, Ministry of Finance,
Government of India, North Block,
New Delhi 110 001.

2. Central Board of Direct Taxes,
Rep. by its Secretary,
Government of India,
North Block, New Delhi 110 001.

3. The Chief Commissioner of Income Tax,
121, M.G.Road, Nungambakkam,
Chennai 600 034. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare Sections 115 WA(2) and 115 WB(1) and 115 WB(2) of the Income Tax Act, 1961 as introduced by the Finance Act 2005, ultra vires of Articles 14, 19(1)(g) and 265 of the Constitution of India and as illegal, unconstitutional and beyond the legislative competent of Parliament in so far as the petitioner is concerned.

For Petitioner : Mr.M.Kamalanathan

For Respondents : No appearance for R-1
: Dr.B.Ramaswamy,
Sr. Stdg. Counsel for RR 2 and 3

* * * * *

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.M.Kamalanathan, learned counsel for the petitioner and Dr.B.Ramaswamy, learned senior standing counsel for respondent Nos.2 and 3. None appears for respondent No.1.

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

3. Learned counsel for the petitioner submits that the provisions assailed in the writ petition no longer find place in the statute book and the same are removed by the Finance Act 2/2009 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, is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(S.V.G., CJ.) (J.S.N.P., J.)
05.04.2024

Index : Yes/No
Neutral Citation : Yes/No

sra

To

1. The Secretary,
Ministry of Finance,
Government of India, North Block,
New Delhi 110 001.

2. The Secretary,
Central Board of Direct Taxes,
Government of India,
North Block, New Delhi 110 001.

3. The Chief Commissioner of Income Tax,
121, M.G.Road, Nungambakkam,
Chennai 600 034.

THE HON'BLE CHIEF JUSTICE
AND
J.SATHYA NARAYANA PRASAD, J.

(sra)

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