



WEB COPY



W.P.No.15919 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

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M/s.K.R.M.Marine Exports Limited,
rep. by its Managing Director Mayalagu,
Presently having its office at
Z-181, First Floor, Block No.61, 5th Avenue
Anna Nagar, Chennai-600 040.

.. Petitioner

vs

- 1.Union of India,
rep. by its Secretary to Government,
Ministry of Finance,
Government of India,
New Delhi.
- 2.The Commissioner of Income Tax (Appeals) – III,
121, Mahatma Gandhi Road,
Chennai-600 034.
- 3.The Assistant Commissioner of Income Tax,
Company Circle II(4),
Room No.514, 5th Floor, New Block,
121, Nungambakkam High Road,
Chennai-600 034.



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4.The Tax Recovery Officer II,
Company Range II, Room No.404, 4th Floor,
New Block, Ayakar Bhawan,
121, Mahatma Gandhi Road,
Chennai – 600 034.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring the provisions of Sections 3 and 4 of Taxation Laws (Amendment) Act, 2005 as ultra vires and violative of Article 14, 19(1)(g), 246(1), 265 and 301 of the Constitution of India in so far as it seeks to deny the deduction under Sec.80 HHC in respect of the profits on the sale of DEPB scrip in the case of exporters having export turnover exceeding Rs.10 crores.

For the Petitioner : Ms.Rathina Asohan

For the Respondents : Mr.B.Ramanakumar
Sr. Standing Counsel
Mr.Prabhu Mukundh Arunkumar
Jr. Counsel

ORDER

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

Learned counsel for the petitioner, on instructions, submits that the prayer made in the writ petition has become infructuous.



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2. In the light of that, the writ petition is dismissed as infructuous. There shall be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

14.03.2024

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

- 1.The Secretary to Government,
Union of India,
Ministry of Finance,
Government of India,
New Delhi.
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