



WP No.4647 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 No.4647 of 2007
and M.P.Nos.1 and 2 of 2007

K.V.Viswamohanan

.. Petitioner

-VS-

1. The Union of India,
represented by the Secretary,
Finance Department,
North Block, New Delhi.
2. The Commissioner of Income Tax, VII,
No.121, M.G.Road, Nungambakkam,
Chennai-600 034.
3. The Income Tax Officer,
Business Ward VII (2),
No.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 declaring the provision under Sections 3 and 4 of Taxation Laws (Amendment) Act, 2005, insofar as it seeks to deny the deduction under Section 80 HHC in respect of profits on sale of DEPB scrips in the case of the exporters having export turnover exceeding Rs.10 crores with retrospective effect, as ultra vires Articles



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14, 19(1) (g), 246 (10, 265 and 301 of the Constitution of India and therefore, unenforceable and of no effect insofar as the petitioner herein is concerned.

For the Petitioner : No appearance
For the Respondents : Mr.Rajesh Vivekanandan
Deputy Solicitor General, for R-1
: No appearance for RR2 and 3

* * * * *

ORDER

(Made by the Hon'ble Chief Justice)

The matter was called out on 25.03.2024. On the said date, none appeared for the petitioner. The matter was adjourned to 27.03.2024.

Today also, none appears for the petitioner. The writ petition is dismissed for non-prosecution. 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



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sra
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To

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Finance Department,
North Block, New Delhi.
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THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.

(sra)

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