



WP No.21643 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No.21643 of 2008

M/s.BAER SHOES (INDIA) P LTD
No.2, VILLAGE ROAD, CHENNAI-34. : Petitioner

versus

- 1.UNION OF INDIA
MINISTRY OF FINANCE
REP. BY THE SECRETARY
SASTRI BHAWAN
R.P.MARG, NEW DELHI-110002.
- 2.THE CENTRAL BOARD OF DIRECT TAXES
REP. BY ITS SECRETARY,
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NEW DELHI-110001.
- 3.THE COMMISSIONER OF INCOME TAX
MAHATHAMA GANDHI ROAD NUNGAMBAKKAM
CHENNAI-34.
- 4.THE INCOME TAX APPELLATE TRIBUNAL
CHENNAI BENCH RAJAJI BHAVAN
BESANT NAGAR, CHENNAI-90.
- 5.THE INCOME TAX OFFICER
COMPANY WARD I (1) CHENNAI-34. : Respondents



WP No.21643 of 2008

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring Section 3 & 4 of the Taxation Laws (Second Amendment) Act 2005 forming part of the Income Tax Act 1961 read with relevant rules and circulars issued as ultra vires of Articles 14 19(1)(g) of the Constitution of India in so far as the petitioner is concerned.

For Petitioner : Mr.G.Tarun
for Mr.s.Sridhar

For Respondent No.1 : Mr.Prasad Vijayakumar, SPC

ORDER

(Made by the Hon'ble Chief Justice)

Learned counsel for the petitioner, on instructions, seeks leave to withdraw the writ petition.

2. Leave is granted and the writ petition is dismissed as withdrawn. There will be no order as to costs.

(S.V.G., CJ.)

(D.B.C., J.)

20.03.2024

Index : Yes/No
Neutral Citation : Yes/No
tar



WP No.21643 of 2008

To

WEB COPY

- 1.THE SECRETARY
MINISTRY OF FINANCE
SASTRI BHAWAN
R.P.MARG, NEW DELHI-110002.
- 2.THE SECRETARY,
CENTRAL BOARD OF DIRECT TAXES
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,
NEW DELHI-110001.
- 3.THE COMMISSIONER OF INCOME TAX
MAHATHAMA GANDHI ROAD NUNGAMBAKKAM
CHENNAI-34.
- 4.THE INCOME TAX APPELLATE TRIBUNAL
CHENNAI BENCH RAJAJI BHAVAN
BESANT NAGAR, CHENNAI-90.
- 5.THE INCOME TAX OFFICER
COMPANY WARD I (1) CHENNAI-34.



WEB COPY



WP No.21643 of 2008

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

WP No.21643 of 2008

20.03.2024