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 Nos.5181 and 5182 of 2006
and WPMP.Nos.5556 and 5557 of 2006

Sri Ranga Textiles (P) Ltd.,
Rep. by its Managing Director,
Mr.E.Silesh Ethiraj,
No.15, Nehru Park Road, Uppilipalayam P.O.,
Coimbatore 641 015. .. Petitioner in WP.5181/2006

Rajalakshmi Textile Processors Private
Limited, Rep. by its Managing Director,
Mr.E.Silesh Ethiraj, No.36, Race Course,
Coimbatore 641 018. .. Petitioner in WP.5182/2006

-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 in both WPs.

Prayer: Petitions 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 petitioners are concerned.

For Petitioners in both WPs.	:	Mr.M.Kamalanathan
For Respondents in both WPs.	:	No appearance for R-1
	:	Dr.B.Ramaswamy, Sr. Stdg. Counsel for RR 2 and 3

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ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.M.Kamalanathan, learned counsel for the petitioners 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 these writ petitions.

3. Learned counsel for the petitioners submits that the provisions assailed in the writ petitions 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 petitions. As the writ petitions are now only academic, we need not decide the prayer made in the writ petitions.

5. The writ petitions, as such, are disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are 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.

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

(sra)

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

WP Nos.5181 and 5182 of 2006

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