



W.P.No.5343 of 2006

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.04.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.P.No.5343 of 2006

1. Sanchar Nigam Executive Officers Association
(Formerly Telecom Engineering Officers Association)
Rep.By Its Circle Secretary., 11-C, P2 Block
STR Staff Quarters, Anna Nagar, Chennai-40.
 2. K.Chandrasekaran
Divisional Engineer, 1D, P2 Block
STR Staff Quarters
Anna Nagar, Chennai-40.
- .. Petitioners

Vs.

1. Bharat Sanchar Nigam Ltd. (A Govt Of India Enterprises)
Rep.By The Assitant Director General (Pers.V)
Corporate Office, B-201, Telecom House
Barakhamba, New Delhi.
2. The General Manager (Finance)
Southern Telecom Region, Bharat Sanchar Nigam Ltd.
11, Link Road, Ganapathi Colony, Guindy, Chennai-32.
3. The Commissioner Of Income Tax (Salary Range)
Income Tax Department, Government of India
121, Mahatma Gandhi Road
Nungambakkam, Chennai-34.



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4. The Deputy Director General (Taxation)
Bharat Sanchar Nigam Limited
Corporate Office, Taxation Section
Jampath, New Delhi – 110 001.

[R4 impleaded vide order dated 15.02.2008
in W.P.M.P.Nos.239 & 240 of 2008 in
W.P.No.5343 of 2006]

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of declaration, declaring that the action of the respondents in levying income tax on the perquisite value of accommodation provided to the employees of the 2nd respondent herein, who are allotted quarters, under the head “perquisites” under Section 17(2) of the Income Tax Act, 1961 is illegal and unconstitutional and consequently direct the 3rd respondent to refund the tax deducted at source from the petitioner's members towards the value of accommodation provided to them.

For the Petitioners	: Ms.S.Meenakshi for M/s.Anna Mathew
For the Respondents	: No Appearance for R1 & R2
	Mr.S.Rajasekar Standing Counsel for R3

ORDER
(Made by the Hon'ble Chief Justice)

Heard Ms.S.Meenakshi, learned counsel appearing for M/s.Anna Mathew, for the petitioners and Mr.S.Rajasekar, learned Standing Counsel for respondent 3.

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2. Learned counsel appearing for the petitioners submits that she is instructed to withdraw the present writ petition and the communication received from the petitioners is also placed on record.

3. In view of the request made, the writ petition, as such, stands dismissed as withdrawn. There shall be no orders as to costs. Consequently, W.P.M.P.Nos.5730 and 1375 of 2006, 474 of 2007 and 371 of 2008 are closed.

(S.V.G., C.J.)

(J.S.N.P., J.)

08.04.2024

Index : Yes/No
Neutral Citation : Yes/No

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To

1. The Assitant Director General (Pers.V)
Bharat Sanchar Nigam Ltd. (A Govt Of India Enterprises)
Corporate Office, B-201, Telecom House
Barakhamba, New Delhi.



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2. The General Manager (Finance)
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