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.6746 and 6747 of 2006
and WPMP.Nos.7318 and 7319 of 2006

Niligiri Tea Estates Limited,
Ancheril Bank Buildings,
Baker Junction, Kottayam,
Rep. by its Director, Mr.G.J.Ancheril .. Petitioner in WP.6746/2006

The United Planters Association of
Southern India (UPASI), Glenview,
Coonoor-643 101, Rep. by its
Secretary General, Mr.Ullas Menon. .. Petitioner in WP.6747/2006

-vs-

1. Union of India,
   Rep. by its Secretary, Ministry of Finance,
   (Department of Revenue), North Block,
   New Delhi 110 001.

2. The Commissioner of Income Tax,
   Uttamar Gandhi Road, 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 that the provisions of Chapter XII-H of the Income Tax Act, in particular Section 115WA and Section 115WB, are illegal and unconstitutional as being beyond the legislative competence of the Parliament under Article 246 of the Constitution of India, that Sections 115 WB(1) and 115WB(2) are illegal and unconstitutional as being ultra vires the charging Sections 4 and 115WA of the Income Tax Act 1961.

For Petitioners
in both WPs. : Mr.C.Mohan
for M/s.King & Partridge

For Respondents
in both WPs. : Dr.B.Ramaswamy,
Special Panel Counsel

* * * * *

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.C.Mohan, learned counsel for the petitioners and Dr.B.Ramaswamy, learned special panel counsel for the respondents.

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,
   Union of India,
   Ministry of Finance, (Department of Revenue),
   North Block, New Delhi 110 001.

2. The Commissioner of Income Tax,
   Uttamar Gandhi Road, Chennai 600 034.

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

(sra)

WP Nos.6746 and 6747 of 2006

05.04.2024