



WP No.6928 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

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M/s.Ramco Systems Ltd.
64, Sardar patel Road,
Taramani, Chennai 13

: Petitioner

Vs

1.The Union of India,
Ministry of Finance, rep. By Secretary
Justice & Company Affairs,
Government of India, Shastri Bhavan,
R.P.Marg, North Block, New Delhi 110002

2.The Central Board of Direct Taxes,
rep. By its Secretary,
Government of India, Ministry of Finance,
Department of Revenue,
North Block, New Delhi 110002

3.The Asst. Commissioner of Income Tax,
Railway Feeder Road,
Virudhunagar

: Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring the provisions of sections 115 WA to 115 WL of Income Tax Rules 1961 as ultra vires Article 14 19(1)(g) of the constitution of India in so far as the petitioners are concerned.



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For Petitioner : Mr.J.Balachander

No appearance for the respondents

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.J.Balachander, learned counsel for the petitioner.

2. Sections 115 WA to 115 WL of the Income Tax Act, 1961, are assailed in the writ petition.

3. The learned counsel for the petitioner submits that the provisions assailed in the writ petition 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. The learned counsel for the petitioner submits that the writ petition challenging the provisions impugned in the present writ petition is also pending before the Apex Court.



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5. No consequential relief is claimed in the writ petition. As the writ petition is now only academic, we need not decide the prayer made in the writ petition.

6. The writ petition as such is disposed of. There shall be no order as to costs. Consequently, WPMP No.7506 of 2006 is closed.

(S.V.G., CJ.)

(D.B.C., J.)

14.03.2024

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

To

1.The Secretary,
Ministry of Finance,
Justice & Company Affairs,
Government of India, Shastri Bhavan,
R.P.Marg, North Block, New Delhi 110002

2.The Secretary,
Central Board of Direct Taxes,
Government of India, Ministry of Finance,
Department of Revenue,
North Block, New Delhi 110002

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