



WP No.8413 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.Anjukam Agencies,
rep. by the Partner,
24, Bharathi Colony,
Peelamedu,
Coimbatore 641 004

: Petitioner

versus

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,
North Block,
New Delhi 110002

3.The Chief Commissioner of Income Tax,
Race course Road,
Coimbatore 641018

: Respondents



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Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring Sections 115 WA (2), 115 WB (1) and 115 WB (2) of the Income Tax Rules 1961 as introduced by the Finance Act, 2005 are unconstitutional, ultra vires of Articles 14, 19(1)(g) and 265 of the Constitution of India and contrary to the basic structure of the Income Tax Act, 1961.

For Petitioner : No appearance

For Respondents : No appearance

ORDER

(Made by the Hon'ble Chief Justice)

The petitioner assails Sections 115 WA (2), 115 WB (1) and 115 WB (2) of the Income Tax Act, 1961, as introduced by the Finance Act, 2005.

2. By virtue of the Finance Act 2/2009, the provisions assailed in the writ petition no longer find place in the statute book and the same are removed with effect from 01.04.2010.

3. The petitioner is not claiming any consequential relief in the writ



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petition.

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4. The writ petition is now only academic. Therefore, we need not decide the prayer made in the writ petition. The writ petition as such is disposed of. There shall be no order as to costs.

(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,
North Block, New Delhi 110002
- 3.The Chief Commissioner of Income Tax,
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