



WP No.8818 of 2006

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.03.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No.8818 of 2006

M/s.ROYAL CLASSIC MILLS (P) Ltd.
REP. BY ITS EXECUTIVE DIRECTOR
R.SIVARAM

: Petitioner

versus

1.UNION OF INDIA
REP. BY ITS SECRETARY
MINISTRY OF FINANCE
NORTH BLOCK, NEW DELHI - 110 001.

2.CENTRAL BOARD OF DIRECT TAXES
REP. BY ITS SECRETARY
NORTH BLOCK, NEW DELHI-110 001.

3.THE INCOME TAX OFFICER
AC CIRCLE-I, TIRUPUR.

: Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring 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 is beyond the legislative competence of Parliament insofar as the petitioner is concerned.



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For Petitioner : Ms.G.Pramila
For Respondents : No appearance

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Ms.G.Pramila, learned counsel for the petitioner.

2. The petitioner assails the provisions of Sections 115 WA(2) and 115 WB(1) and 115 WB(2) of the Income Tax Act, 1961.

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



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5. The writ petition as such is disposed of. There shall be no order as to costs. Consequently, WPMP No.9755 of 2006 is closed.

(S.V.G., CJ.)

(D.B.C., J.)

26.03.2024

Index : Yes/No
Neutral Citation : Yes/No
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To

1.THE SECRETARY
MINISTRY OF FINANCE
NORTH BLOCK, NEW DELHI - 110 001.

2.THE SECRETARY
CENTRAL BOARD OF DIRECT TAXES
NORTH BLOCK, NEW DELHI-110 001.

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