



WP No.9544 of 2008

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.9544 of 2008
and M.P.No.1 of 2008

M/s.National Company
No.9, Kandaswamy Street,
Mylapore, Chennai 600 004.

.. Petitioner

-VS-

1. The Union of India,
rep. by the Secretary,
Finance Department, North Block,
New Delhi.

2. The Deputy Commissioner of Income-tax,
Circle-I, Chennai 600 034.

3. The Income-tax Appellate Tribunal,
'B' Bench, Chennai, Rajaji Bhavan,
Bezant Nagar, Chennai 600 090.

..

Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare the provisions of Section 45(4) of the Income-tax Act, 1961, as inserted by Finance Act, 1988 w.e.f. 01-04-1988 as ultra vires of the Constitution of India, invalid, null and void and unconstitutional, inserted by Finance Act, 1988,



WP No.9544 of 2008

w.e.f. 01-04-1988.

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For the Petitioner : M/s.R.Maheswari

For the Respondents : No appearance

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ORDER

(Made by the Hon'ble Chief Justice)

The learned counsel for the petitioner seeks leave to withdraw the writ petition. An endorsement is also made to that effect.

In view of the request made, the writ petition is dismissed as withdrawn. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(S.V.G., CJ.)

(D.B.C., J.)

26.03.2024

Index : Yes/No

Neutral Citation : Yes/No

sra



WP No.9544 of 2008

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1. The Secretary,
Govt. of India,
Finance Department, North Block,
New Delhi.
2. The Deputy Commissioner of Income-tax,
Circle-I, Chennai 600 034.
3. The Registrar,
Income-tax Appellate Tribunal,
'B' Bench, Chennai, Rajaji Bhavan,
Bezant Nagar, Chennai 600 090.



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WP No.9544 of 2008

THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J.

(sra)

WP No.9544 of 2008

26.03.2024