



WP No.24335 of 2011

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.04.2024

CORAM

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

AND

THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

WP No.24335 of 2011
and M.P.Nos.1 and 2 of 2011

P.R.Raman

.. Petitioner

-VS-

Union of India
Ministry of Finance
Rep. by its Secretary,
Central Secretariat,
North Block, New Delhi 110 001.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare the impugned provisions in Section 65(105)(zzzzm) of the Finance Act, 1994 as inserted by Sect.71(a)(5)(d) of the Finance Act, 2011 as null and void and ultra vires the Constitution of India and/or Section 66 of the Finance Act 1994.

For Petitioner : Mr.Gautam S.Raman

For Respondent : Mr.V.Sundareswaran
Stdg. Counsel for Revenue.

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ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.Gautam S.Raman, learned counsel for the petitioner and Mr.V.Sundareswaran, learned standing counsel for the Revenue.

2. The learned counsel for the petitioner submits that the Supreme Court is seized with the issue as raised in the present writ petition in C.A.No.001038 of 2017, S.L.P.(C)No.013944 of 2015 and C.A.No.001021 of 2017, S.L.P.(C) No.010855 of 2015.

3. The petitioner has only claimed declaratory relief and no consequential relief is sought by the petitioner. According to the learned standing counsel for the Revenue, the issue involved in the present writ petition is not the subject matter before the Apex Court.

4. Be that as it may, the petitioner has not sought any consequential relief. The petitioner is only challenging the provisions. It is admitted that the said provision now does not find place in the



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statute book. In view of that, the challenge to the provision would be only academic. We need not decide the matters for the academic purpose only.

The writ petition is, accordingly, 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.)
08.04.2024

Index : Yes/No
Neutral Citation : Yes/No

sra

To

The Secretary,
Union of India
Ministry of Finance
Central Secretariat,
North Block, New Delhi 110 001.



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

(sra)

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