



WP Nos.32354 to 32358 of 2005

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.04.2024

CORAM

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

AND

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

WP Nos.32354 to 32358 of 2005  
and WPMP.Nos.35306 to 35310 of 2005

Shanmugavel Mills (P) Ltd.,  
207, SSM Towers, Manalam Road,  
Karuvampalayam, Tirupur 641 604.  
Rep. by its Director, Shri.P.S.Veluswamy. .. Petitioner in WP.32354/2005

Sudhan Spinning Mills (P) Ltd.,  
207, SSM Towers, Manalam Road,  
Karuvampalayam, Tirupur 641 604.  
Rep. by its Director, Shri.P.S.Veluswamy. .. Petitioner in WP.32355/2005

Prabhu Spinning Mills (P) Ltd.,  
207, SSM Towers, Manalam Road,  
Karuvampalayam, Tirupur 641 604.  
Rep. by its Director, Shri.P.S.Veluswamy. .. Petitioner in WP.32356/2005

Sivaraj Spinning Mills (P) Ltd.,  
207, SSM Towers, Manalam Road,  
Karuvampalayam, Tirupur 641 604.  
Rep. by its Director, Shri.P.S.Veluswamy. .. Petitioner in WP.32357/2005

Saranya Spinning Mills (P) Ltd.,  
10/243, Thuraiyur Main Road, Ponneri Post,  
Namakkal 637 013. Rep. by its Technical  
Director, Shri.P.Ashok Kumar. .. Petitioner in WP.32358/2005

-VS-



WP Nos.32354 to 32358 of 2005

1. Union of India,  
Ministry of Finance,  
Rep. by the Secretary, Ministry of  
Law, Justice and Company Affairs,  
Government of India, Shastri Bhavan,  
R.P.Marg, New Delhi 110 002.
2. Central Board of Direct Taxes,  
Rep. by its Secretary,  
Government of India,  
Ministry of Finance, Department of Revenue,  
New Delhi.
3. Assistant Commissioner of Income Tax,  
Circle-I, Tirupur.

.. Respondents in all WPs.

Prayer: Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration to declare Section 115 W A to Section WL of the Income Tax Act, 1961 as introduced by the Finance Act 2005, as well as the rules made in the Income Tax Rules, 1994, as ultra vires ARTicles 14, 19(1)(g) and 265 of the Constitution of India in so far as the petitioners are concerned.

For Petitioners  
in all WPs. : Mr.R.S.Pandiyaraj

For Respondents  
in all WPs. : No appearance

\* \* \* \* \*

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.R.S.Pandiyaraj , learned counsel for the petitioners. None appears for the respondents.



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

3. Learned counsel for the petitioners submits that the provisions assailed in the writ petitions 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 the writ petitions are now only academic, we need not decide the prayer made in the writ petitions.

5. The writ petitions, as such, are 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.)**

**05.04.2024**

Index : Yes/No

Neutral Citation : Yes/No

sra



WP Nos.32354 to 32358 of 2005

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

(sra)

To

1. The Secretary,  
Union of India, Ministry of Finance,  
Ministry of Law, Justice and Company Affairs,  
Government of India, Shastri Bhavan,  
R.P.Marg, New Delhi 110 002.
2. The Secretary,  
Central Board of Direct Taxes,  
Government of India, Ministry of Finance,  
Department of Revenue, New Delhi.
3. The Assistant Commissioner of Income Tax,  
Circle-I, Tirupur.

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