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 No.32671 of 2005
and WPMP.No.35623 of 2005

Jeyavishnu Spintex (P) Ltd.,
14E, Lakshmi Nagar 1st Street,
City Garden, Tirupur 641 602,
Rep. by its Managing Director, K.M.Subramanian. .. Petitioner

-vs-

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. The Income Tax Officer,
Ward I (3), Tirupur. .. Respondents

Prayer: Petition 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 petitioner is concerned.

For Petitioner	:	Mr.R.S.Pandiyaraj
For Respondents	:	No appearance for R-1
	:	Dr.B.Ramaswamy, Sr. Stdg. Counsel for RR 2 and 3

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ORDER

(Made by the Hon'ble Chief Justice)

We have heard Mr.R.S.Pandiyaraj, learned counsel for the petitioner and Dr.B.Ramaswamy, learned senior standing counsel for respondent Nos.2 and 3. None appears for respondent No.1.

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

3. 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 petition. As the writ petition is now only academic, we need not decide the prayer made in the writ petition.

5. The writ petition, as such, is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(S.V.G., CJ.) (J.S.N.P., J.)
05.04.2024

Index : Yes/No
Neutral Citation : Yes/No

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.

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

(sra)

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