



W.P.Nos.36217 to 36220 of 2005

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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

W.P.Nos.36217 to 36220 of 2005

Susee Motors

A Registered Partnership Firm No.858/86

Rep. by one of its Partner S.Soundararajan

No.09, 5th East Cross Road

Gandhi Nagar, Vellore – 632 006.

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Petitioner in

W.P.No.36217 of 2005

Susee Automobiles

A Registered Partnership Firm No.30/2004

Rep. by one of its Partner S.Soundararajan

No.269, Chittoor High Road, Katpadi

Vellore – 632 007.

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Petitioner in

W.P.No.36218 of 2005

Susee Cars Pvt. Ltd.

A Registered Company as No.U50300TN2003PTC051467

Through its Managing Director S.Soundararajan

New Bye Pass Road

Vellore – 632 004.

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Petitioner in

W.P.No.36219 of 2005

Susee Trucks Pvt. Ltd.

A Registered Company as No.U50101TN2004PTC054529

Rep. by its Chairman/Director S.Soundararajan

New Bye Pass Road

Vellore – 632 012.

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Petitioner in

W.P.No.36220 of 2005



W.P.Nos.36217 to 36220 of 2005

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COMMON ORDER

(Made by the Hon'ble Chief Justice)

None appears for the petitioners. Heard Mr.R.Rajesh Vivekanandan, learned Deputy Solicitor General for respondent 1 and Mr.S.Rajasekar, learned Standing Counsel for respondent 2.

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

3. It is submitted that the provisions assailed in these writ petitions no longer find place in the statute book and the same are removed by the Finance Act 2 of 2009 with effect from 01.04.2010.

4. No consequential relief is claimed in these writ petitions. As these writ petitions are now only academic, we need not decide the prayer made in these writ petitions.



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5. The writ petitions, as such, stand disposed of. There shall be no order as to costs. Consequently, W.P.M.P.Nos.39066 to 39069 of 2005 are closed.

(S.V.G., CJ.)

(J.S.N.P., J.)

08.04.2024

Index : Yes/No
Neutral Citation : Yes/No

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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.



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

(drm)

W.P.Nos.36217 to 36220 of 2005

08.04.2024