



W.P.Nos.41080 and 41081 of 2005

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.41080 and 41081 of 2005

M/s.Jain Hydraulics & Pneumalics,
rep. by its Managing Partner/P.A. Holder
Vijay R.Davey,
No.47, Sembudoss Street,
Chennai-600 001.

.. Petitioner in
W.P.No.41080/2005

M/s.Bombay Light House,
rep. by its Partnership
Kaniyalal D.Talreja,
No.7, Gandhi Road,
Vellore.

.. Petitioner in
W.P.No.41081/2005

VS

1.Union of India,
Ministry of Finance,
rep. by its Secretary,
Ministry of Law, Justice & Company Affairs,
Government of India,
Sasthri Bhawan,
R.P. Marg, New Delhi-110 002.



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2.The Central Board of Direct Taxes,
Government of India,
Ministry of Finance,
Department of Revenue,
New Delhi,
rep. by its Secretary.

.. Respondents in
both WPs.

Prayer: Petitions filed under Article 226 of the Constitution of India seeking issuance of a writ of declaration declaring that the provisions of Chapter XII-H of the Income Tax Act and in particular Section 115WB thereof as well as Clause (ic) of Section 40 as ultra vires.

For the Petitioners : Ms.Sreelakshmi Valli
for Ms.Mallika Srinivasan

For the Respondents : Mr.A.Kumaraguru
Sr. Panel Counsel
for respondent No.1

: Dr.B.Ramaswamy
Sr. Standing Counsel
for respondent No.2

ORDER

(Order of the court was made by the Hon'ble Chief Justice)

We have heard Ms.Sreelakshmi Valli, learned counsel for Ms.Mallika Srinivasan, learned counsel for the petitioners;



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Mr.A.Kumaraguru, learned Senior Panel Counsel for the first respondent and Dr.B.Ramaswamy, learned Senior Standing Counsel for the second respondent.

2. Learned counsel for the petitioners submits that the provision assailed in these writ petitions has been abolished in the year 2009.

3. Challenge to the provision made in these writ petitions now remains academic.

4. In the light of that, these writ petitions are disposed of. There shall be no order as to costs. Consequently, WP MP Nos.44118 and 44119 of 2005 are closed.

(S.V.G., CJ.)

(D.B.C., J.)

21.03.2024

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 & Company Affairs,
Government of India,
Sasthri Bhawan,
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
D.BHARATHA CHAKRAVARTHY,J.

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