



W.P.No.9630 of 2017

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.11.2024

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CORAM :

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**
and
THE HONOURABLE **MR.JUSTICE G. ARUL MURUGAN**

Writ Petition No.9630 of 2017
and
C.M.P.No.10621 of 2017

V.Venkata Siva Kumar

.... Petitioner

VS

- 1.Union of India
Secretary to the Government of India,
Ministry of Finance,
Department of revenue (income tax),
North Block, New Delhi – 110 001.
- 2.Central Board of Direct Taxes,
Rep. By its Chairman,
Ministry of Finance,
Department of Revenue (income tax),
North Block,
New Delhi – 110 001.
- 3.Institute of Chartered Accountants of India,
Represented by its President,
ICAI Bhawan,
Indraprastha Marg,
Post Box No. 7100,
New Delhi – 110 002.
- 4.CA Welfare Association,
Represented by its Secretary,
10/11, Dr.Subbarayannagar Main Road,
Near Samiyar Madam,
Kodambakkam,
Chennai – 600 024.

.... Respondents



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Prayer : Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of declaration declaring that the explanation clause (a) of Section 271J of the Income Tax Act, 1961 by Finance Act, 2017 which reads as “Accountant” means an accountant referred to in the Explanation below sub-section (2) of Section 288 as invalid, null and void violating Article 19(1)(g) & 21 of the Constitution.

For Petitioner : No appearance
For Respondents : Mr.Karthik Seshadri
for M/s. Iyer & Thomas for R3
Mr.S.Rajasekar, JSC
for Mr.V.Mahalingam, SSC
for R1, R2

ORDER

(Order of the Court was made by Dr. ANITA SUMANTH.,J)

This Writ Petition was listed on 28.11.2024 when there was no appearance for the petitioner despite the description being printed in the cause list. Hence, it was directed to be listed today under the caption 'for dismissal', when also there is no appearance for the petitioner.

2. Hence, this Writ Petition and the connected Miscellaneous Petition are dismissed for non-prosecution. No costs.

[A.S.M. J] [G.A.M., J]
29.11.2024

sl
Index:Yes/No
Neutral Citation:Yes
Speaking order



W.P.No.9630 of 2017

To

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- 1.The Secretary to the Government of India,
Union of India
Ministry of Finance,
Department of revenue (income tax),
North Block, New Delhi – 110 001.
- 2.The Chairman,
Central Board of Direct Taxes,
Ministry of Finance,
Department of Revenue (income tax),
North Block,
New Delhi – 110 001.
- 3.The President,
Institute of Chartered Accountants of India,
ICAI Bhawan,
Indraprastha Marg,
Post Box No. 7100,
New Delhi – 110 002.
- 4.The Secretary,
CA Welfare Association,
10/11, Dr.Subbarayannagar Main Road,
Near Samiyar Madam,
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Chennai – 600 024.



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W.P.No.9630 of 2017

DR. ANITA SUMANTH.,J.
and
G. ARUL MURUGAN.,J.

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