



W.P.(MD) Nos.10014, 10019 and 10020 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.08.2024

CORAM:

**THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN
and
THE HONOURABLE MRS.JUSTICE L.VICTORIA GOWRI**

**W.P.(MD) Nos.10014, 10019 and 10020 of 2021
and
W.M.P.(MD)No.1074, 1077 and 1079 of 2024**

Dhanalakshmi Srinivasan Sugars Private Limited,
Represented by its Managing Director,
Mr.S.Jegatheesan,
17, Keeraikaranthattu Tisayanvillai,
Tirunelveli – 627 657. ... Petitioner in W.P.(MD)No.10014 of 2021

V.V.Mineral (100% EOU)
Represented by its Partner,
Mr.S.Jegatheesan,
17, Keeraikaranthattu Tisayanvillai,
Tirunelveli – 627 657.
... Petitioner in W.P.(MD)Nos.10019 and 10020 of 2021

-vs-

1.Union of India,
Represented by its Secretary,
Ministry of Finance,
Department of Revenue,
3rd Floor, Jeevan Deep Building,
Sansad Marg,
New Delhi – 110001.

2.The Central Board of Direct Taxes,
Represented by its Chairperson,
Department of Revenue – Ministry of Finance,
Government of India,
New Delhi.

3.Interim Board for Settlement,



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Represented by its Secretary,
Replacing the Income Tax Settlement Commission,
Additional Bench, Chennai,
Represented by its Secretary,
Satguru Complex,
640, Anna Salai, Nandanam,
Chennai – 600035.

4. Assistant Commissioner of Income Tax,
Central Circle- 2,
Madurai.

... Respondents in all W.Ps.

COMMON PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Direction, declaring the amendment to the Income Tax Act, 1961, in Section 245A by inserting sub clause (da), (ea) and (eb), 245B, 245BC, 245BD, proviso to 245C, 245D, 245DD, 245F, 245G, 245H and Insertion of new Section 245AA and 245M by way of Sections 54 to 65, Finance Act, 2021, with retrospective effect from 01.02.2021 as arbitrary, illegal and void and infringing the fundamental rights conferred under Article 14, 19(i)(g), 20, 20(2) and 21 of Constitution of India, 1950, thus enforceable and unconstitutional.

For Petitioner (in all cases)	: Mr.R.Sivaraman
For 1 st Respondent (in all cases)	: Mr.V.Malaiyendran Central Government Standing Counsel
For Respondents 2 to 4 (in all cases)	: Mr.N.Dilipkumar Standing Counsel

COMMON ORDER

[Order of the Court was made by R.SUBRAMANIAN, J.]

Mr.V.Malaiyendran, learned Central Government Standing Counsel takes notice for the first respondent and Mr.N.Dilipkumar, learned Standing Counsel takes notice for the respondents 2 to 4.



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2.Challenge in these Writ Petitions is to the Constitutional validity of certain provisions of the Income Tax Act, 1961.

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3.The issue is no longer *res integra*. The Hon'ble Division Bench of this Court in **Jain Metal Rolling Mills v. Union of India** in W.P.Nos.13455 of 2023, batch, has upheld that the provision, of course, subject to certain exceptions and the provisions has been read down. Therefore, the larger issue in these Writ Petitions does not survive. The Writ Petitions are disposed of in terms of judgment of the Hon'ble Division Bench in Jain **Metal Rulings** case.

4.Mr.R.Sivaraman, learned counsel appearing for the petitioners would however contend that the assessment orders passed would not survive, since the petitioners have approached the Settlement Commission. It is open to him to urge the said contention before the learned Single Judge where the rejection by the Settlement Commission is being questioned. No costs. Consequently, connected miscellaneous petition are closed.

[R.S.M., J.]

[L.V.G., J.]

21.08.2024

NCC : No
Index : No
Internet : Yes
Mrn/Sml



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To

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and
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