BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **13.08.2024**

CORAM:

THE HONOURABLE **MR.JUSTICE ABDUL QUDDHOSE**

W.P.(MD)No.4299 of 2017
and
W.M.P.(MD)Nos.3454, 4858 of 2017 & 5556 of 2022

Pandian Grama Bank Officers Association,
Rep. by its General Secretary,
S.Natarajan. ... Petitioner

/Vs./

1.The Principal Chief Commissioner of Income Tax,
Ayakar Bhavan, 121, M.G. Road,
Nungambakkam, Chennai - 600 034.

2.Indian Overseas Bank,
Rep. by its General Manager,
Regional Rural Bank's Division,
Central Office, 762, Anna Salai, Chennai - 600 002.

3.Pandyan Grama Bank,
Rep. by its Chairman,
Administrative Office, 2-70-1,
Collectorate Complex, Virudhunagar District.

4.The General Manager,
Pandyan Grama Bank,
Administrative Office,
2-70-1, Collectorate Complex,
Virudhunagar District. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records of the 4th respondent's circular in PAD/85/2016-17 dated 22.02.2017 and quash the same as devoid of merits and consequently direct the respondents not to recover any income tax under Section 17(2) of Income Tax Act till the finalization of the case in SLP (C) No.28584 of 2016 and SLP (C) No. 4327 of 2017 on the file of the Honble Supreme Court of India.

For Petitioner : Mr.Ananth C.Rajesh
For Respondents : Mr.N.Dilipkumar
Standing Counsel

ORDER

On the last hearing date, ie., on 06,08.2024, the learned Standing Counsel appearing for the respondents had submitted that the relief sought for in this writ petition cannot be granted, since it has now been held by the Hon’ble Supreme Court in Civil Appeal No.7708 of 2014 and batch that all perquisites are taxable. Therefore, he would submit that the present writ petition has now become infructuous, since SLP(C)No. 28584 of 2016 and SLP(C)No.4327 of 2017, which were pending at the time of filing of this writ petition in the year 2017 have now attained finality, by the decision of the Hon'ble Supreme Court dated 07.05.2024 rendered in Civil (Appeal) No.7708 of 2014 batch.

2. The learned counsel appearing for the petitioner is in agreement with the submission made by the learned standing counsel appearing for the respondents.

3. Since SLP(C)No.28584 of 2016 and SLP(C)No.4327 of 2017, which were converted to Civil (Appeal) No.7708 of 2014 etc., batch has attained finality and the Hon'ble Supreme Court has held that the perquisites are taxable, the present writ petition has now become infructuous. Accordingly, this writ petition is dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

13.08.2024

Index : Yes / No
NCC : Yes / No
Sm

ABDUL QUDDHOSE, J.

Sm

Order made in
W.P.(MD)No.4299 of 2017

Dated:
13.08.2024