



\$~20

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 2931/2013 and CM APPL. 5506/2013**

**JYOTI LIMBOO**

.....Petitioner

Through: **Mr.Satyen Sethi and Mr.Arta  
Trana Pandan, Advocates**

versus

**UOI AND ANR**

.....Respondents

Through: **Mr.Vivekanand Mishra, SPC  
Mr.Ruchir Bhatia, SSC with  
Mr. Anant Mann, JSC for R-1**

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

%

**09.09.2024**

1. This writ petition has been preferred seeking the following reliefs:

“A) issue a writ a mandamus, certiorari or any other writ or direction for quashing and setting aside the amendment to Sections 132(1), 132A, 132B and 132(1A) as amended by the Finance Act, 2009 whereby such amendment have been granted retrospective effect from 01.06.1994.

B) pass such other and further order(s) as this Hon'ble Court may deem fit and proper.”

2. As is manifest from a reading of the reliefs sought, all that is claimed is a declaration with respect to the validity of certain amendments. No consequential relief has been claimed in the writ petition.

3. Consequently and bearing in mind the well settled precept of a declaration with respect to invalidity not being liable to be



countenanced in the absence of a live and concrete challenge to any consequential action basis those provisions, we dismiss the writ petition.

4. The present order, however, shall be without prejudice to the rights and contentions of the writ petitioner including the right to revive the challenge to the set of provisions which were impugned in this writ basis any action or order that may be passed by the respondents.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**SEPTEMBER 9, 2024 /sv**