



W.P.Nos.15724 to 15728 of 2006

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2024

CORAM :

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

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.Nos.15724 to 15728 of 2006

M/s. Salem Textiles Ltd.

Rep. by its Managing Director R.Prabakaran

Regd. Office: Selliampalayam

Narasingapuram 636 108

Attur Taluk, Salem District.

.. Petitioner in
W.P.No.15724/06

M/s. Sri Venkateswara Traders

Rep. by its Managing Partner M.Periyasamy

New No.221/90, D-3

Rajaji Avenue, New Fairlands

Salem 636 016.

.. Petitioner in
W.P.No.15725/06

M/s. Aditya Spins Well (Chennai) Private Ltd.

Rep. by its Managing Director

J.Ananthapadmanabhan

New No.221/90, D-3

Rajaji Avenue, New Fairlands

Salem 636 016.

.. Petitioner in
W.P.No.15725/06

M/s. Salem Spices Private Ltd.

Rep. by its Director R.Sathyaraj

New No.221/90, D-3 (Old No.3/90 D-3)

Rajaji Avenue, New Fairlands

Salem 636 016.

.. Petitioner in
W.P.No.15727/06



W.P.Nos.15724 to 15728 of 2006

WEB COPY

M/s. Venkatadri Spintech Private Ltd.
Rep. by its Director M.Periyasamy
New No.221/90, D-3
Rajaji Avenue, New Fairlands
Salem 636 016.

Petitioner in
.. W.P.No.15728/06

Vs.

1. Union of India
Rep. by its Secretary
Ministry of Finance
Government of India
North Block
New Delhi 110 001.
2. Central Board of Direct Taxes
Rep. by its Secretary
Government of India
North Block
New Delhi 110 001.
3. The Assistant Commissioner of
Income Tax
Company Circle (1)
Range I, Salem 636 007.

Respondents in
.. all W.As.

Prayer: Petitions filed under Article 226 of the Constitution of India seeking a writ of Declaration declaring Sections 115 WA(2) and 115 WB(1) and 115 WB(2) of the Income Tax Act, 1961 as introduced by the Finance Act, 2005 ultra vires of Article 14, 19(1)(g) and 265 of the Constitution of India and as beyond the legislative competence of Parliament insofar as the petitioners are concerned.



W.P.Nos.15724 to 15728 of 2006

WEB COPY

For the Petitioners : Ms.G.Pramila

For the Respondents : No appearance

ORDER

(Made by the Hon'ble Chief Justice)

We have heard Ms.G.Pramila, learned counsel for the petitioners.
None appears for the respondents.

2. Sections 115 WA to 115 WL of the Income Tax Act, 1961, are assailed in these writ petitions.

3. Learned counsel for the petitioners submits that the provisions assailed in the writ petitions no longer find place in the statute book and the same are removed by the Finance Act 2/2009 with effect from 01.04.2010.

4. No consequential relief is claimed in the writ petitions. As the writ petitions are now only academic, we need not decide the prayer made in the writ petitions.



W.P.Nos.15724 to 15728 of 2006

WEB COPY

5. The writ petitions, as such, are disposed of. There shall be no order as to costs. Consequently, W.P.M.P.Nos.15500 to 15504 of 2006 are closed.

(S.V.G., CJ.)

(D.B.C., J.)

14.03.2024

Index : Yes/No

Neutral Citation : Yes/No

kpl

To

1. The Secretary
Ministry of Finance
Government of India
North Block, New Delhi 110 001.
2. The Secretary
Central Board of Direct Taxes
Government of India
North Block, New Delhi 110 001.
3. The Assistant Commissioner of Income Tax
Company Circle (1), Range I, Salem 636 007.



WEB COPY



W.P.Nos.15724 to 15728 of 2006

THE HON'BLE CHIEF JUSTICE
AND
D.BHARATHA CHAKRAVARTHY, J

(kpl)

W.P.Nos.15724 to 15728 of 2006

14.03.2024