

IN THE HIGH COURT OF MADHYA PRADESH
PRINCIPAL SEAT AT JABALPUR


W.P No 11831/2014

PETITIONER: M/s Shree Builders
908, Seth Sadan, Russel Chowk
Jabalpur
Through Partner Shri Rajneet Jain

Versus

RESPONDENTS

1. Union of India
through Secretary
Department of Revenue
Ministry of Finance
North Block, New Delhi - 110001
2. Chairman
Central Board of Direct Taxes
North Block, New Delhi - 110001
3. Chief Commissioner of Income tax
Aayakar Bhawan, Hoshangabad Road
Opposite Maida Mill
Bhopal (M.P) - 462 011
4. Commissioner of Income tax (TDS)
Aayakar Bhawan, Hoshangabad Road
Opposite Maida Mill
Bhopal (M.P) - 462 011
5. Assistant Commissioner of Income tax (TDS)
Aayakar Bhawan, Napier Town
Station Road, Jabalpur (M.P) - 482002
6. Deputy Commissioner of Income tax
Centralised processing cell -TDS
Aayakar Bhawan, Sector - 3
Vaishali, Ghaziabad (UP)-201010

Presented on 11/8/14
By Sapan

Presentation Assistant

61520



WRIT PETITION UNDER ARTICLE 226/227 OF THE CONSTITUTION OF INDIA
FOR ISSUANCE OF APPROPRIATE WRIT IN THE NATURE OF MANDAMUS,
CERTIORARI, PROHIBITION OR DIRECTION OR ORDER ETC.

1.0. Particulars of Order against which this petition is being made:

By this writ petition, the petitioner who is builder is challenging section 234E of the Income Tax Act as being ultra vires the provision of the constitution in so far as it seeks to levy fees @ Rs.200 per day for delay in filing statement

HIGH COURT OF MADHYA PRADESH

ORDER SHEET

CASE No.....201.....

Vs.....

DATE OF THE
ORDER

ORDER

11/08/2014

W.P. No.11831/2014

Shri Sapan Usrethe, Advocate for the petitioner.

Heard counsel for the petitioner.

Admit.

Issue notice to the respondents on interim relief.

Additionally issue notice to Attorney General of India as the validity of the Central enactment is put in issue.

By way of ad interim relief, we direct the respondents not to take coercive action against the petitioner with regard to the subject matter referred to in the impugned Annexures P/2 to P/5.

We are inclined to grant this order ex parte keeping in mind the orders passed by other High Courts (High Court of Kerala, High Court of Karnataka, High Court of Rajasthan, Bombay High Court and High Court of Orissa).

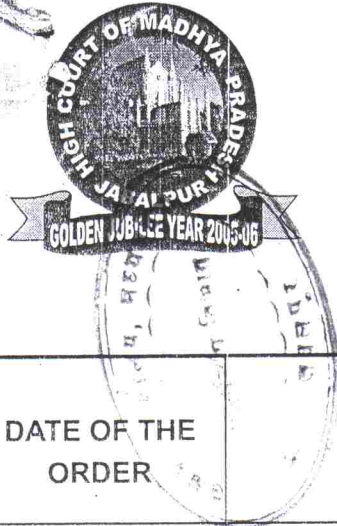
Notice returnable on 25th September, 2014.

(A.M.Khanwilkar)
Chief Justice

(Alok Aradhe)
Judge

DV





HIGH COURT OF MADHYA PRADESH

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