IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 16.09.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.5550 & 5551/2004
and
W.P.M.P.Nos.6474 & 6475 of 2004
&
W.V.M.P.No.33/08

Salem Textiles Limited
Selliampalayam
Narasingapuram-636 108 ...Petitioners in both WPs

Vs

1 The Commercial Tax Officer,
Bazaar Circle,
Salem.

2 Central Bank of India,
Agraharam Road,
Salem - 636 001.

3 The Tamil Nadu Taxation Special Tribunal,
Represented by its Registrar,
Second Floor,
Singaravelar Maaligai,
Chennai- 600 001 ...Respondents in both WPs

Prayer in 5550/04:- Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of mandamus directing the first respondent to forbear from proceeding further pursuant to his ROC.1615/98/A3 dated 23.10.2003, pending disposal of the O.M.P.No.167/2004 in O.P.No.216/2004 before the Third Respondent.

Prayer in 5551/04:- Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of mandamus directing the first and second respondents herein to forbear from giving effect to ROC.1615/98/A3 dated 14.1.2004 of the first respondent, pending disposal of the O.M.P.No.168/2004 in O.P.No.217/2004 before the Third Respondent.

For Petitioner : Mr.K.A.Parthasarathy for
Mr. N. Inbarajan

For Respondents : Mr.Manohar Sundaram
Government Advocate (Taxes)

ORDER

The petitioner, a public limited company is a sick Industrial undertaking under the provisions of the sick Industrial Companies (Special Provisions) Act, 1985 (hereinafter referred to as SICA). After reference vide case Nos.252/98 & 168/01, the operating agency was appointed under Section 16(2) of the SICA by order dated 31.1.2002. The petitioner submitted a draft rehabilitation scheme to the operating agency on 17.12.2002. In these circumstances, the first respondent issued a recovery notice in Form-B6 dated 14.1.2004 under the Tamil Nadu General Sales Tax Act, 1959, purporting to attach the bank accounts of the petitioner maintained with the second respondent. Earlier on 23.10.2003, the first respondent had also issued notice for attachment and sale of the petitioner's immovable property.

2. It is submitted by the learned counsel that the petitioner having been put to grave hardship by virtue of the bank attachment notice dated 14.1.2004 and the recovery notice dated 23.10.2003 moved the 3rd respondent by O.P.No.217 of 2014 and there was no coram to take up the cases, these writ petitions have been filed for directing the first and second respondents to forbear from giving effect to ROC.1615/98/A3 dated 14.1.2004 of the first respondent pending disposal of the O.M.P.No.168/2004 in O.P.No.217/2004 before the third respondent and also to direct the first respondent to forbear from proceeding further pursuant to his ROC.1615/98/A3 dated 23.10.2003 pending disposal of the O.M.P.No.167/2004 in O.P.No.216/2004 before the third respondent.

3. Heard both sides.

4. After the abolition of the Tamil Nadu Taxation Special Tribunal, the original petition in O.P.No.216 of 2004 was transferred to this Court and numbered as writ petition in W.P.No.2797 of 2006. On 13.3.2007, this Court disposed of the writ petition giving liberty to the petitioner to move the Deputy Commissioner within two weeks from the date of receipt of a copy of that order.

5. As observed in the order dated 13.3.2007 in W.P.No.2797 of 2006, the petitioner preferred revision petition before the Deputy Commissioner of Commercial Taxes for appropriate relief.

6. Hence, nothing survives in these writ petitions for adjudication. Accordingly, the same are dismissed as infructuous. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

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To

1 The Commercial Tax Officer,
Bazaar Circle,
Salem.

2 Central Bank of India,
Agraharam Road,
Salem - 636 001.

3 The Registrar,
Tamil Nadu Taxation Special Tribunal,
Second Floor,
Singaravelar Maaligai,
Chennai- 600 001

1 CC to Mr. N. Inbarajan, Advocate SR.No. 51082

1 CC to Spl.Government Pleader (Taxes), SR.No. 50881

W.P.Nos.5550 & 5551/2004

GJ (CO)
PSI (08.10.2015)