

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.6.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.32053 to 32055 of 2004
and

W.P.M.P.Nos.38824, 38826, 38828 of 2004

R.Gopikanan Petitioner in
W.P.No.32053 of 2004
Mrs.Pushpa Ramanathan ... Petitioner in
W.P.No.32054 of 2004
T.Vetrivel Petitioner in
W.P.No.32055 of 2004

vs.

1.The Deputy Commercial Tax Officer,
T.Nagar (South) Assessment Circle,
No.46, Greenways Road,
Chennai-600 028

2.The District Collector,
Villupuram District,
Villupuram.

3.The Tahsildar,
Villupuram.

4.M/s.S.L.P.Oils Limited
1st Main Road,
No.63, C.I.T.Nagar,
Chennai-600 035

... Respondents in all
the W.Ps.

Petitions filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, calling for the records in proceedings Nos.1542102/2002-03, 1542102/2003-04, 1542102/2002-03, respectively, relating to the demand notices dated 31.05.2004, issued to the petitioner in Form-B3, Form N-3 and Form-54 by the Deputy Commercial Tax Officer, T.Nagar (South Assessment Circle), Madras-600 028, the first respondent herein and to quash the same.

For Petitioners : Mr.A.V.Arun

For Respondents : Mrs.S.Kanmani Annamalai,A.G.P.

COMMON ORDER

Heard Mr.A.V.Arun, learned counsel for the petitioners and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, for the respondents .

2. In all these writ petitions, the petitioners have challenged the demand notices issued to them in the capacity of Directors of the fourth respondent company, which is a company incorporated under the Companies Act.

3. According to the petitioners, they are only shareholders and not Directors. However, in the counter affidavit, it is stated that the petitioners are Directors. The individual properties of the shareholders cannot be proceeded against for the default committed by the company, more particularly, at this distance of time when an order of interim stay was operating against recovery of money from the petitioners, however leaving it open to the Department to recover the amount from the company. This order, which was passed initially as an interim order shall continue to be read as final order in the writ petitions and accordingly it is left open to the respondent department to proceed against the fourth respondent company for recovery of the Sales Tax arrears, if any.

4. The writ petitions are disposed of accordingly. No costs. Connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS III)

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सत्यमेव जयते

Sub Assistant Registrar

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To

1.The Deputy Commercial Tax Officer,
T.Nagar (South) Assessment Circle,
No.46, Greenways Road,
Chennai-600 028

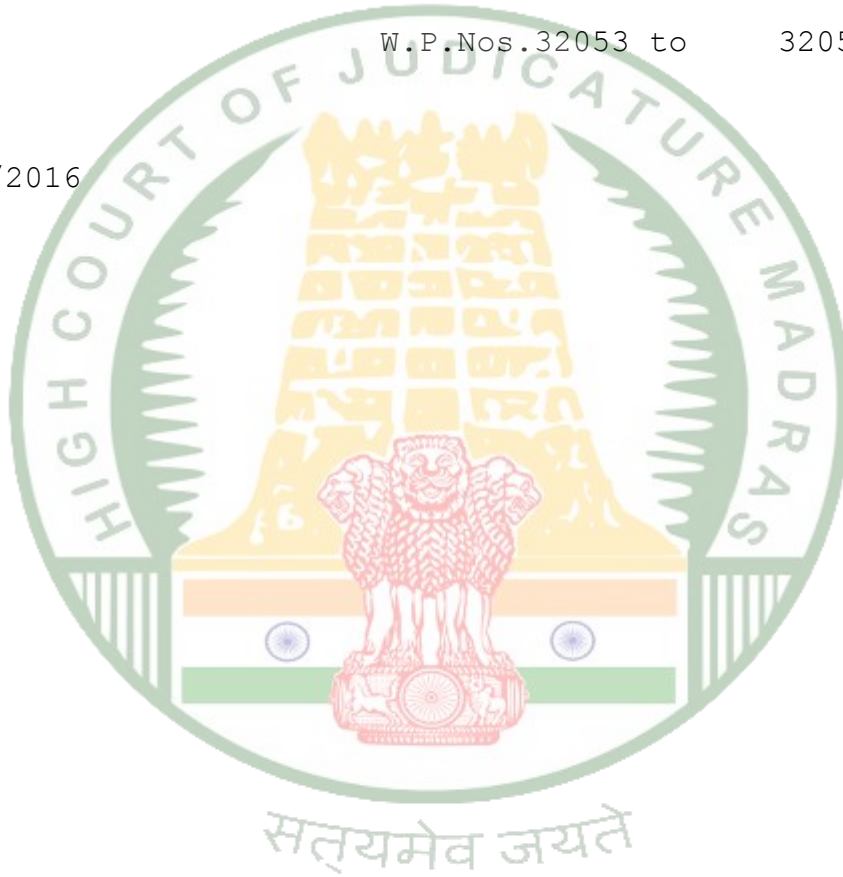
2.The District Collector,
Villupuram District,
Villupuram.

3.The Tahsildar,
Villupuram.

+1cc to the Special Government Pleader Sr.35492

W.P.Nos.32053 to 32055 of 2004

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srg 12/07/2016



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