

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.07.2017

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.15678 of 2004
and W.P.M.P.No.18612 of 2004

M/s.Uma Maheswari Mills Ltd.,
Rep. By its Chairman
R.Ramanathan,
No.5/329, State Bank Colony No.2,
Salem - 636 004. ... Petitioner

...Vs...

The Commercial Tax Officer,
Arisipalayam Circle, Salem. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus, forbearing the respondent from in any way demanding or recovering any amount along with 24(3) interest from the petitioner in pursuant to the notice issued by the respondent herein in TNGST No.2840236/1994-95.A4 dated 21.04.2004 for the present.

For Petitioner : Mr.S.Rajasekar
For Respondent : Mr.K.Venkatesh
Government Advocate

सत्यमेव जयते
O R D E R

Heard Mr.S.Rajasekar, learned counsel appearing for the petitioner and Mr.K.Venkatesh, learned Government Advocate appearing for the respondents.

2.The petitioner seeks for a direction to forbear the respondent from in any manner demanding or recovering interest under Section 24(3) of the Tamil Nadu General Sales Tax Act (TNGST Act) pursuant to the notice dated 21.04.2004. The petitioner contended that they had become a sick industrial undertaking and the reference was pending before BIFR.

3.The learned counsel for the petitioner would submit that as of now, the petitioner Company has been wound up and hence, the relief sought for cannot be granted.

4.Accordingly, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

cse

To

The Commercial Tax Officer,
Arisipalayam Circle, Salem.

+1cc to Mrs.R.Hemalatha, Advocate Sr.47084

+1cc to the Government Pleader Sr.46809

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srg 17/07/2017

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