

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.07.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.39041 of 2003

and

W.P.M.P.No.47313 of 2003

Tools International Limited,
Plot. No.18, SIPCOT Industrial Complex,
Hosur - 635 126.
Rep. By its Director,
M.C.Nandagopal ...Petitioner

Vs.

1. Appellate Authority,
for Industrial and Financial Reconstruction,
New Delhi.
2. Board for Industrial & Financial Reconstruction,
Govt. of India, New Delhi.
3. The Commercial Tax Officer,
Hosur North, Hosur. ...Respondents

Writ Petition, filed under Article 226 of the Constitution of India, directing the Writ of Certiorarified Mandamus to call for records of the third respondent herein dated 11.12.2002 made in Roc.No.1992/1993/A3 and consequential order of third respondent Roc.No.1219/1992/A3 and quash the same and direct the third respondent, the Commercial Tax Officer, Hosur North, Hosur, not to proceed further till a decision is taken by the Govt. of Tamil Nadu in view of the Rehabilitation Scheme framed by the first respondent on 03.10.2001.

For Petitioner :Mr.A.Jenasenan
For Respondents :Mr.K.Venkatesh
Government Advocate

O R D E R

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

2. This Writ Petition is filed, challenging the notification issued under Section Form 4 of Tamil Nadu Revenue Recovery Act, 1864, on the ground that the petitioner-Company is declared as Sick Industrial Company and the matter was before the Board for Industrial Finance and Reconstruction (BIFR), which has sanctioned a Scheme for rehabilitation.

3. The learned counsel for the petitioner and the learned Government Advocate for the respondents are unable to report before this Court as to whether the petitioner-Company has been revived or it has become defunct. In any event, the impugned notice was issued in the year, 2003 and all these years, operation of the same remained stayed, pursuant to the interim stay granted by this Court in W.P.M.P.No.47313 of 2003, hence, at this juncture, the question of directing enforcement of the impugned notice cannot be issued.

4. Accordingly, the Writ Petition is allowed and the impugned order is set aside, leaving it open to the Authorities to proceed with in accordance with law. No costs. Consequently, connected Miscellaneous Petition is closed.

s/d-
Assistant Registrar(CS-VIII)

True Copy

Sub-Assistant Registrar

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To

1. Appellate Authority,
for Industrial and Financial Reconstruction,
New Delhi.
 2. Board for Industrial & Financial Reconstruction,
Govt. of India, New Delhi.
 3. The Commercial Tax Officer,
Hosur North, Hosur.
- +1 CC to A. Jenaseenan, Advocate sr 47133
+1 CC to The Govt. Pleader sr 47103

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CP(CO)
sp(19/07/2017)