

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 11.07.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

WP.Nos.16933 and 16934 of 2011
and
M.P.No.2,2 of 2011

M/s.Muthukumarasamy Textiles Limited,
rep.by its General Manager,
Panchapakesan.

... Petitioner in both
the W.Ps.

vs.

The Assistant Commissioner (Commercial Taxes),
Singanallur Circle,
Office of the Assistant Commissioner (CT),
Commercial Taxes Department Building,
Second Floor,
Dr.Balasundaram Salai,
Coimbatore.

... Respondent in both
the W.Ps.

Writ petitions filed under Article 226 of the Constitution of India praying for a writ of certiorarified mandamus, calling for the records on the file of the respondent relating to the orders dated 6.12.2010 and 14.02.2011, bearing ref:TIN No.33111824407/2007-08 and TIN No.33111824407/2008-09, respectively, and quash the same and consequently direct the respondent to raise the attachment of the petitioner's properties and return all the articles taken by the respondent pursuant to the distraint order.

For Petitioner : Mr.T.Saikrishnan for
M/s.Sai Bharath and Ilan

For Respondent : Mr.J.Pothiraj, Spl.G.P.

COMMON ORDER

Heard Mr.T.Saikrishnan, the learned counsel for the petitioner and Mr.J.Pothiraj, learned Special Government Pleader for the respondent.

2.These writ petitions have been filed by the dealer challenging the orders of assessment under Section 22 of the Tamil Nadu Value Added Tax Act, 2006.

3.The petitioner company has since been wound up and the Official Liquidator has been appointed as a Provisional Liquidator with regard to the assets owned by the petitioner company, which have been brought for sale by the Asset Reconstruction Company (India) Limited and they have filed W.P.No.28907 of 2017, which has been disposed of by this Court, by order dated 11.07.2018, safe-guarding the interest of the Commercial Taxes Department. Therefore, these Writ Petitions are closed leaving it open to the petitioner to renew the challenge, if a need arises to do so. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner(Commercial Taxes),
Singanallur Circle,
Office of the Assistant Commissioner(CT),
Commercial Taxes Department Building,
Second Floor,
Dr.Balasundaram Salai,
Coimbatore.

W.P.Nos.16933 & 16934 of 2011

BS (CO)
NR 25/07/2018

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