

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 07.08.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.25353 of 2004
and
W.M.P.No.30829 of 2004

1. M/s.Pioneer Feeds and Poultry
Products Private Ltd.,
Rep. by its Managing Director,
No.7/67, Trichy Road,
Pongalur - 641667,
Tirupur Taluk.
2. The Official Liquidator,
High Court of Madras. ...Petitioners

(2nd Petitioner impleaded vide order
dated 16.04.2019 in W.P.No.25353/04)

Vs

1. Deputy Commercial Tax Officer,
Gobichettipalayam,
Erode District.
2. ICICI Bank Ltd.,
Regd. Office,
Land Mark: Race Course Circle,
Vadothara - 390007.
Branch at: Cheran Plaza,
1619, Trichy Road,
Coimbatore - 641018. ...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records of the Deputy Tax Officer, Gobichettipalayam (the first respondent herein) and made in his proceedings Na.Ka.3161/2000/A3/dated 12.07.2004 and quash the same and grant such further or other reliefs.

For Petitioners : P1 - Wounded up
Mr.M.Dhamodharan
for P2

For Respondents : Mr.M.Hariharan, AGP
for R1
No Appearance
for R2

O R D E R

The challenge in the present writ petition was made by M/s.Pioneer Feeds and Poultry Products Private Limited to the recovery proceedings for the sales tax arrears of the petitioner's vendor.

2. Pending the writ petition, it is reported that the Company was wound up as per the orders of the High Court dated 28.08.2009 made in C.P.No.27 of 2009. The Official Liquidator attached to the Madras High Court has been appointed as the provisional Liquidator of the Company. As such, any claim with regard to recovery of the tax arrears of the petitioner Company would have to be made with the Official Liquidator.

3. In the light of this development, the respondents are granted liberty to make their claims before the Official Liquidator of the Madras High Court and on any claim being made, the same shall be adjudicated in accordance with law.

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

Sd/-

Deputy Registrar (CJ Conf.,)

//True Copy//

hvk
To

Sub Assistant Registrar

1. Deputy Commercial Tax Officer,
Gobichettipalayam,
Erode District.

2. The Official Liquidator,
Madras High Court.

+1 cc to Mr.M.Dhamodharan, Advocate, S.R.No.68601

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AD(CO)
SSM(12/09/2019)