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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2020

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.Nos.33835 & 33836 of 2007, 10474 to 10478 of 2008 and 4270
of 2009
and

M.P.Nos.1,2 and 3 of 2007 and 1,1,1,1,1 and 1 of 2008

Shree Ambika Sugars Limited,

represented by its Executive Director,

G.Rajagopal,

"Eldorado"-5th Floor,

Nungambakkam High Road,

112 Uthamar Gandhi Salai,

Madras - 600 034.

... Petitioner in all WPs.

Vs.

1. The Commercial Tax Officer,
Nungambakkam Assessment Circle,
Spur tank Road,
Chennai - 600 031.

2. State Industries Promotion
Corporation of Tamil Nadu, (SIPCOT),
represented by its Managing Director,
19-A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008

3. Secretary to Government Industries Department,
Govt.of Tamil Nadu, Fort.St.George,
Chennai - 600 009.

... Respondents in WP.Nos.33835 & 33836 of 2007
and WP.No.4270 of 2009

1. The Commercial Tax Officer,
Nungambakkam Assessment Circle,
Spur tank Road,
Chennai - 600 031.

2. The Special Committee of Commercial Taxes,
represented by its Member T.Jacob,
Ezhlagam, Chepauk,
Chennai - 600 005.

... Respondents in WP.Nos.10474 to 10478 of 2008



Prayer in WP.Nos.33835 of 2007:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the first respondent to grant the benefit of five years tax holiday under G.O.Ms.No.43, Industries (MIG - II) Department, dated 13.12.1992 issued by the Third respondent herein in respect of tax on purchase of sugarcane for the new sugar industry set up at Kottur Village, Thiruvidadaimaruthur Taluk, Thanjavur District, for a period of five years from 5.2.1999 till 4.2.2003.

Prayer in WP.Nos.33836 of 2007:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the first respondent herein in TNGST.0460834 dated 1.10.2007 and quashing the same and directing the first respondent to complete the assessment of the petitioner as per G.O.Ms.No.43, Industries (MIG-II) Department, dated 13.12.1992 issued by the third Respondent herein and as per the returns filed on 30.03.2007.

Prayer in WP.No.10474 to 10478 of 2008:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the second respondent herein in its Proceedings in M3/49766/07 dated 31.12.2007 (Asst. Year 1998-99), (Asst. Year 1999-00), (Asst. Year 2002-03), (Asst. Year 2000-01) and (Asst. Year 2001-02) respectively and quash the same and direct the second respondent to re-hear and dispose the applications on merits and in accordance with law.

Prayer in WP.No.4270 of 2009:- Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the second respondent herein in ID/Ambika/2008 dated 22.10.2008 and quashing the same and direct the Second respondent to reconsider the application for Eligibility Certificate without reference to any period of limitation as spelt in the impugned order.

For Petitioner in all WPs : Mr.N.Inbarajan

For Respondents in : Mr.Hariharan, AGP (T) -R1
WP.Nos.33835 & 33836 of 2007: Mr.Ramesh Venkadachalapathy -R2
: Mr.J.Ramesh, AGP -R3

For R1 & R2 : Mr.Hariharan, AGP (T) in
WP.Nos.10474 to 10478 of 2008



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For Respondents in
WP.No.4270 of 2009

: Mr.Hariharan, AGP (T) -R1

: Mr.U.Sriram for Mr.M.Devaraj -R2

: Mr.J.Ramesh, AGP, -R3

COMMON ORDER

When the matters were taken up for consideration, the learned counsel for both sides, in all the above cases, submitted that the petitioner Company is under liquidation and hence, these Writ petitions may be dismissed, with liberty to restore the Writ Petitions at the instance of the learned Liquidator or at the instance of the petitioner, as and when the Company comes out of the liquidation proceedings.

2.In view of the above submissions made by the learned counsel for both sides, liberty is granted and all these writ petitions stand dismissed. The respondents are also at liberty to act upon in the manner known to law. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-)

//True Copy//

Sub Assistant Registrar

To

1. The Commercial Tax Officer,
Nungambakkam Assessment Circle,
Spur tank Road, Chennai - 600 031.
2. The Managing Director, State Industries Promotion
Corporation of Tamil Nadu, (SIPCOT),
19-A, Rukmani Lakshmipathy Salai,
Egmore, Chennai 600 008
3. The Secretary to Government Industries Department,
Govt.of Tamil Nadu, Fort.St.George,
Chennai - 600 009.

+1 cc to Mr.N.Inbrajan, Advocate,sr.23836.

Rji(co)
krd 8/7

W.P.Nos.33835 & 33836 of 2007,
10474 to 10478 of 2008 and 4270 of 2009