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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.No.351 of 2009
and
MP.Nos.1 and 2 of 2009

Sailesh T.Bhansali
Promoter and Ex.Managing Director,
of M/s.Madras Petrochem Ltd.,
Silver Bright House, Chullickal,
Cochin – 5. ... Petitioner

Vs.

1.The Deputy Commissioner (CT) Zone VIII,
PARJM Building, Greams Road,
Chennai – 600 006.

2. The Assistant Commissioner (CT),
Thiruvottiyur Asst Circle,
Chennai.

3. The Deputy Official Liquidator,
Office of the Official Liquidator,
High Court, Bombay.

4. M/s. Madras Petrochem Ltd., (Liqn),
Represented by the Deputy Official Liquidator,
Office of the Official Liquidator,
High Court, Bombay. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the impugned proceedings of the first respondent in Rc.6016/01/A7 dated 15.12.2008 along with the Chennai District Gazette Notification dated 08.12.2008 in Form 5 issued in Rc.No.6016/01/A7 dated 04.12.2008 and Form 7-A and quash the same as issued without authority of law and also contrary to the order dated 30.08.2007 passed by the Bombay High Court in Company Petition No.1180/2002 and Company Petition No.813/2003 ordering winding up of the 4th respondent company and appointment of the Official Liquidator.

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For Petitioner : Mr.P.Rajkumar

For Respondents : Mr.Hariharan, AGP (T) -R1 and R2

O R D E R

The relief sought in this writ petition is to quash the notice dated 15.12.2008 issued by the first respondent along with the Chennai District Gazette Notification dated 08.12.2008 in Form 5 and Form 7-A, with respect to the sale of the immovable properties belonging to the fourth respondent company for recovery of the alleged arrears of sales tax to the tune of Rs.20,03,69,497/- and interest of Rs.16,51,82,928/-.

2.However, today when the matter was taken up for consideration, the learned counsel for the petitioner submitted that the petitioner has made a representation on 05.01.2009 addressed to the Commissioner of Commercial Taxes, Chennai -5, copy of which is addressed to the respondents 1 and 2 herein, requesting to furnish certified copies of the assessment orders and copies of the other documents relating to the alleged demand raised by the department, which according to the petitioner, have not been served on him. However, the said representation has not been considered, till date. Hence, the petitioner would be satisfied, if the concerned respondent is directed to furnish the documents as sought by the petitioner, within a time frame to be stipulated by this Court. The learned counsel also submitted that the petitioner is ready and willing to pay the necessary charges for furnishing the copies of the assessment orders and other documents.

3.The learned Additional Government Pleader (T) appearing for the respondents 1 and 2 has no serious objection for granting such relief to the petitioner.

4.Considering the limited nature of the relief now sought for by the learned counsel for the petitioner, which has not been seriously opposed on the side of the respondents 1 and 2, this Court directs the concerned respondent to consider the representation dated 05.01.2009 and furnish the documents, if not already furnished, so as to enable the petitioner to challenge the assessment proceedings in the manner known to law. Such an exercise shall be completed within a period of three weeks from the date of receipt of a copy of this order.

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5.Accordingly, this writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Deputy Commissioner (CT) Zone VIII,
   PARJM Building, Greams Road,
   Chennai - 600 006.

2. The Assistant Commissioner (CT),
   Thiruvottiyur Asst Circle,
   Chennai.

3. The Deputy Official Liquidator,
   Office of the Official Liquidator,
   High Court, Bombay.

+1cc to Mr.P.Rajkumar, Advocate Sr.23476

W.P.No.351 of 2009

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srg 14/07/2020

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