

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.01.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.31168 of 2013

and

W.M.P.Nos.1 & 2 of 2013

M/s.Sujana Industries Ltd.,

(Now known as 'Sugana Universal Industries Ltd')

Represented by its Manager - Mr.S.Kannan,

No.59, Nammiah Maistry Street,

Tondiarpet, Chennai - 600 081.

.... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2.The Assistant Commissioner (CT),
Tondiarpet Assessment Circle, Chennai.

3.The Deputy Commercial Tax Officer,
Zone-IX, C.T.Buildings, Greams Road,
Chennai - 600 006.

4.The Deputy Commissioner (CT),
Enforcement (East),
Commercial Taxes Buildings,
Greams Road, Chennai - 600 006. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, Writ of Certiorari, to call for the records of the Circular made by the 1st Respondent in Q3/3259/2010 dated 14.06.2010 and subsequently further amended in Q3/39391/2012 dated 12.12.2012 quash the same.

For Petitioner : Mr.S.Rajasekar

For Respondents : Mr.R.Swarnavel

Government Advocate (T)

O R D E R

It is mentioned that the Company is in under liquidation. Therefore, this Writ Petition is dismissed with liberty to restore the Writ Petition at the instance of the liquidator,

or at the instance of the petitioner, as and when the petitioner comes out of the liquidation proceedings. No cost. Consequently, the connected Miscellaneous Petitions are closed as illegal and contrary to the Scheme of the act.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

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To

- 1.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.
- 2.The Assistant Commissioner (CT),
Tondiarpet Assessment Circle, Chennai.
- 3.The Deputy Commercial Tax Officer,
Zone-IX, C.T.Buildings, Greams Road,
Chennai - 600 006.
- 4.The Deputy Commissioner (CT),
Enforcement (East),
Commercial Taxes Buildings,
Greams Road, Chennai - 600 006.

+1cc to Mr.S.Rajasekar , Advocate SR.No. 4028

+1 cc to Spl Government Pleader(Taxes) Sr.No. 4273

सत्यमेव जयते

W.P.No.31168 of 2013
and
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A.SK(26/02/2020)

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