

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2020

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 31615 of 2013

and

M.P. No. 2 of 2013

M/s. Sujana Steels Limited,
(Now known as 'Sujana Metal Products Ltd)
Represented by its Manager - G.Jayan,
No.59, Nammiah Maistry Street,
Todiarpeth, 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,
Group-(I) Enforcement, Chennai East,
Room No.28, I Floor,
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: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records of the Circular made by the First Respondent in Q3/3259/2010 dated 14.06.2010 and subsequently further amended in Q3/39391/2012 dated 12.12.2012 quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr. S. Rajasekar & Ms. T. Amutha

For Respondents: Mr. A.N.R. Jayaprathap
Government Advocate

ORDER

This writ petition has been filed by the Petitioner seeking for the issuance of Writ of Certiorari, to call for the records of the Circular made by the First Respondent in Q3/3259/2010 dated 14.06.2010 and subsequently further amended in Q3/39391/2012 dated 12.12.2012 quash the same as illegal and contrary to the scheme of the Act.

2. The liquidation proceedings have been initiated. This writ petition is therefore dismissed with liberty to restore the Writ Petition as and when the outcome comes out from IBC or from the Insolvency Resolution Professional. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

arb

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,
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Room No.28, I Floor, C.T.Buildings, Grems Road,
Chennai - 600 006.
4. The Deputy Commissioner (CT),
Enforcement (East),
Commercial Taxes Buildings,
Grems Road, Chennai - 600 006.

+lcc to Mr.R.Hemalatha, Advocate, S.R.No. 4933

+lcc to the Special Government Pleader(Taxes), S.R.No. 5403

W.P. No. 31615 of 2013

and

M.P. No. 2 of 2013

GP(CO)

GN(18/03/2020)

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