

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.03.2020

CORAM:

THE HON'BLE Mr. JUSTICE R.MAHADEVAN

Writ Petition Nos.8007, 8008, 9667 & 9668 of 2013  
& M.P.Nos.2, 2, 2 & 2 of 2013

M/s. Sujana Industries Limited

(Now known as Sujana Universal Industries Limited)

Represented by its Manager - S.Kannan

59 Nammiah Maistry Street,

Tondiarpet, Chennai 600 081

...Petitioner in all W.Ps.

..vs..

1. The Assistant Commissioner (CT),  
Tondiarpet Assessment Circle, Chennai ...R-1 in all W.Ps.
2. The Deputy Commissioner (CT),  
Zone - IX, Chennai - 6 ...R-2 in W.P.Nos.8007/  
2013 & 9667/2013
3. The Deputy Commissioner (CT),  
Enforcement (East), Commercial Tax Buildings,  
Greens Road, Chennai - 6 ...R-3 in all W.Ps.
4. The Deputy Commercial Tax Officer,  
Group - (I) Enforcement, Chennai (East),  
Room No.28, I Floor, C.T.Buildings,  
Greens Road, Chennai - 6 ...R-2 in W.P.Nos.8008 /  
2013 & 9668/2013.

Prayer in W.P.Nos.8007 & 9667 / 2013:- Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the first respondent in Ref No.TNGST/1200823/2001-02; 2002-03, respectively (both) dated 07.02.2013, and to quash the same as illegal and violative of the provisions of the TNGST Act, 1959.

Prayer in W.P.Nos.8008 & 9668 / 2013:- Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the third respondent in Rc/834/2012/A4; Rc/835/2012/A4, (both) dated 26.12.2012 relating to TNGST 2001-02 and 2002-03, respectively, and to quash the same as illegal and violative of the provisions of the TNGST Act, 1959.

For Petitioner (in all W.Ps.) : Mrs. R.Hemalatha  
For Respondents (in all W.Ps.): Mr. A.N.R.Prathap,  
Govt. Advocate (Taxes)

C O M M O N O R D E R

It is submitted by the learned counsel for both sides, in all the above cases, that the petitioner / company is under liquidation. Therefore, these Writ Petitions are 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 petitioner comes out of the liquidation proceedings. Liberty is also granted to the respondents to act upon in the manner known to law.

2. In view of the above, these Writ Petitions are dismissed. No costs. Consequently, the connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

srk

To

1. The Assistant Commissioner (CT),  
Tondiarpet Assessment Circle, Chennai
2. The Deputy Commissioner (CT),  
Zone - IX, Chennai - 6
3. The Deputy Commissioner (CT),  
Enforcement (East), Commercial Tax Buildings,  
Greens Road, Chennai - 6
4. The Deputy Commercial Tax Officer,  
Group - (I) Enforcement, Chennai (East),  
Room No.28, I Floor, C.T.Buildings,  
Greens Road, Chennai - 6

+1cc to M/s.R.Hemalatha, Advocate, S.R.No.18936  
+1cc to Special Government Pleader, S.R.No.19338

W.P.Nos.8007, 8008, 9667 & 9668 of 2013  
& M.P.Nos.2, 2, 2 & 2 of 2013

RR(CO)  
KKV/20/07/2020