

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.09.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.18000, 18001, 3991 & 3992 of 2018
and W.M.P.Nos.4906, 4907 & 21296 to 21299 of 2018

In W.P.Nos.18000 & 18001 of 2018

Tvl. Empee Distilleries Ltd.,
rep. by its General Manager,
Empee Tower, No.59, Harris Road,
Pudupet,
Chennai-600 002.

..Petitioner in both W.Ps

-Vs-

The Deputy Commissioner(ST) IV,
Large Tax Payers Unit,
Chennai-600 008.

..Respondent in both W.Ps

COMMON PRAYER [W.P.18000 & 18001 of 2018]: Writ Petitions filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent vide his proceedings in TIN 33980640189/2013-14 and 2014-15 dated 27.06.2018 & 02.07.2018 respectively and to quash the same as illegal, arbitrary and unconstitutional and to further direct the respondent to grant a final opportunity of personal hearing to the petitioner to furnish their books of accounts for the Assessment Years 2013-14 & 2014-15 respectively.

In W.P.Nos.3991 & 3992 of 2018

M/s.Empee Distilleries Ltd.,
rep. by its Chairman,
M.P.Purushothaman,
Empee Tower, No.59, Harris Road,
Pudupet,
Chennai-600 002.

..Petitioner in both W.Ps

-Vs-

1.The Commissioner of Commercial Taxes,
Government of Tamil Nadu,
Chepauk, Chennai-600 005.

2.The Joint Commissioner,
Commercial Taxes (ST),
Large Tax Payers Unit,
Chennai-600 008.

3.The Deputy Commissioner,
Commercial Taxes (ST)-IV,
Large Tax Payers Unit,
No.34, Marshalls Road,
Chennai-600 008.

4.The Tamil Nadu State Marketing Corporation Ltd
Rep by its Managing Director(TASMAC)
4th Floor,CMDA Tower II, Gandhi Irwin Bridge Road
Egmore, Chennai 600 008 ..4th Respondent in W.P.3992/2018

PRAYER in W.P.3991 of 2018: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the third respondent by his proceedings pertains to the notice in Form No.7 under Section 36 of TNRR Act, 1864 dated 25.01.2018 for "Notice of Sale of Land" and against General Notification published in Gazette dated 03.01.2018, towards the recovery of tax for sum of Rs.83,31,44,135/- (Rupees Eighty Three Crores Thirty One Lakhs Forty Four Thousand One Hundred and Thirty Five Only and to quash the same.

PRAYER in W.P.3992 of 2018: Writ Petition filed under Article 226 of Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the third respondent by his proceedings pertains to the notice in Form U dated 15.02.2018 in TIN No.33980640189/2017-18 for the return month of July 2017-January 2018 and to quash the same and direct the respondents 1 to 3 to grant 10 months time to the petitioner to pay the present VAT arrears and interest for the total sum of Rs.100,89,58,207/- (Rupees Hundred Crores Eighty Nine Lakhs Fifty Eight Thousand Two Hundred and Seven Only.

For Petitioner : Mr.K.Ganesh Kanna
in all W.Ps

For Respondent(s): Mr.R.Swarnavel, GA (T)
in all W.Ps

C O M M O N O R D E R

With the consent of both parties, the Writ Petitions are taken up today and heard through video conferencing.

2. It is mentioned that the Company is under liquidation. Therefore, these Writ Petitions are dismissed with liberty to either revive the Writ Petitions or file fresh Writ Petitions at the instance of the liquidator, or at the instance of the petitioner, as and when the petitioner comes out of the liquidation proceedings. Consequently, connected Miscellaneous Petitions are closed. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

- 1.The Commissioner of Commercial Taxes,
Government of Tamil Nadu,
Chepauk, Chennai-600 005.
- 2.The Joint Commissioner,
Commercial Taxes (ST),
Large Tax Payers Unit,
Chennai-600 008.
- 3.The Deputy Commissioner,
Commercial Taxes (ST)-IV,
Large Tax Payers Unit,
No.34, Marshalls Road,
Chennai-600 008.
- 4.The Managing Director
TASMAC 4th Floor CMDA Tower II
Gandhi Irwin Bridge Road
Egmore Chennai 8.

+1 CC to The Special Govt. Pleader (T) sr 30102 & 30103

W.P.Nos.18000, 18001, 3991 &
3992 of 2018
and
W.M.P.Nos.4906, 4907 &
21296 to 21299 of 2018

MR(CO)
SP(16/10/2020)