

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 13.01.2020

CORAM

THE HON'BLE MR. JUSTICE C. SARAVANAN
W.P. Nos.5103 to 5115 of 2017
and WMP.Nos.5401 to 5413 of 2017

WP.No.5103 of 2017

M/s.Jaimurugan Textiles Limited
rep by its Managing Director,
Mr.T.R.Harisanan,
693/1-A Dharapuram Road,
Tirupur.

... Petitioner in all WPs

Vs.

1.The State of Tamil Nadu,
Rep by its Secretary
Commercial Taxes Department
Fort St.George, Chennai.

2.The Assistant Commissioner (CT)
Leigh Bazaar Circle,
Salem.

... Respondents in all WPs

Prayer in 5103 to 5111 of 2017:Petition filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari to call for the records of the second respondent in his proceedings in TNGST: 2620565/95-96,96-97,97-98,98-99,1999-2000,2000-2001,2001-2002,2002-2003,2003-2004 respectively quash the impugned order dated 22.11.2016 made therein.

Prayer in 5112 to 5115 of 2017:

Petition filed under Article 226 of the Constitution of India, for issue of Writ of Certiorari to call for the records of the second respondent in his proceedings in CST: 421172/94-95,95-96,97-98,1999-2000 Respectively quash the impugned order dated 22.11.2016 made therein.

For Petitioner : M/s.P.Rajkumar, in all the cases.

For Respondents: Mr.R.Swarnavel, GA (Tax)
in all the cases.

COMMON ORDER

The learned counsel for the petitioner submits that the affairs of the Company was under liquidation and resolution proceedings and orders came to be passed on 18.12.2018 by the National Company Law Tribunal, Chennai.

2. In the said order Shri Mahalingam Suresh Kumar was appointed as Liquidator, who has issued notice of announcement stating that the petitioner is under liquidation as recommended under the committee of creditors. Since, the petitioner company is under liquidation, the writ petition is dismissed with liberty to restore the same and in case the liquidation order is set aside or in the event the liquidator wants to represent the interest of the petitioner.

3. With the above liberty, the writ petition stands dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

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To

1.The State of Tamil Nadu,
Rep by its Secretary
Commercial Taxes Department
Fort St.George, Chennai.

2.The Assistant Commissioner (CT)
Leigh Bazaar Circle,
Salem.

+1cc to Mr.P.Raj kumar , Advocate SR.No. 3017

+1 cc to Spl Government Pleader Sr.No. 3592

W.P.Nos.5103 to 5115 of 2017

A.SK(21/02/2020)