



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2021

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.Nos.13885 to 13888 of 2013 & 3540 of 2014  
and M.P.Nos.1, 1, 1, 1, 2, 2, 2 & 2 of 2013  
and M.P.Nos.1 and 2 of 2014

M/s.Sujana Steels,  
(Now known as Sujana Metal Products Ltd.,)  
Rep. By its Manager - G.Jayan,  
No.59, Nammiah Maistry Street,  
Tondiarpet,  
Chennai 600 081.

...Petitioner in all W.Ps.

Vs.

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 Taxes Buildings,  
Greens Road,  
Chennai 6.

...Respondents in  
W.P.Nos.13885 & 13887/2013

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

2.The Deputy Commercial Tax Officer,  
Group - (I) Enforcement, Chennai (East),  
Room No.28, I Floor,  
C.T.Buildings, Greens Road,  
Chennai 6.

3.The Deputy Commissioner (CT),  
Enforcement (East),  
Commercial Taxes Buildings,  
Greens Road, Chennai 6.

...Respondents in  
W.P.Nos.13886 & 13888/2013



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

2. The Branch Manager,  
Punjab National Bank,  
Circle Office,  
Rayala Towers, 3<sup>rd</sup> Floor,  
No.158, Anna Salai,  
Chennai 600 002.

...Respondents in  
W.P.No.3540/2014

Prayer in W.P.No.13885/2013: Writ Petition filed under Article 226 of the Consitution of India, to issue a Writ of Certiorari, calling for the records on the file of the 1<sup>st</sup> respondent in TNGST 1200855/2001-02 dated 15.02.2013 and to quash the same as illegal and violative of the provisions of the TNGST Act, 1959.

Prayer in W.P.No.13886/2013: Writ Petition filed under Article 226 of the Consitution of India, to issue a Writ of Certiorari, calling for the records on the file of the 3<sup>rd</sup> respondent in Rc/474/2012/A4 dated 26.12.2012 relating to TNGST 2001-02 and to quash the same as illegal and violative of the provisions of the TNGST Act, 1959.

Prayer in W.P.No.13887/2013: Writ Petition filed under Article 226 of the Consitution of India, to issue a Writ of Certiorari, calling for the records on the file of the 1<sup>st</sup> respondent in TNGST 1200855/2002-03 dated 15.02.2013 and to quash the same as illegal and violative of the provisions of the TNGST Act, 1959.

Prayer in W.P.No.13888/2013: Writ Petition filed under Article 226 of the Consitution of India, to issue a Writ of Certiorari, calling for the records on the file of the 3<sup>rd</sup> respondent in Rc/474/2012/A4 dated 26.12.2012 relating to TNGST 2002-03 and to quash the same as illegal and violative of the provisions of the TNGST Act, 1959.

Prayer in W.P.No.3540/2014: Writ Petition filed under Article 226 of the Consitution of India, to issue a Writ of Certiorari, calling for the records on the file of the 1<sup>st</sup> respondent in his impugned proceedings in Form U (Notice for Recovery of Money Due) dated 13.01.2014 issued to the 2<sup>nd</sup> respondent Bank for attaching the Bank Account of the petitioner and quash the same.



WEB COPY

(In W.P.Nos.13885 to 13888/2013)

For Petitioner : Mr.S.Rajasekar

For Respondents : Mr.V.Nanmaran  
Government Advocate

(In W.P.No.3540/2014)

For Petitioner : Mr.S.Rajasekar

For Respondents : Mr.V.Nanmaran (For R1)  
Government Advocate  
No appearance (For R2)

### C O M M O N O R D E R

It is mentioned that the Company is under liquidation. Therefore, these Writ Petitions are dismissed with liberty to restore the 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.

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

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

gsa

To

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



4.The Deputy Commissioner (CT),  
Zone - IX,  
Chennai 6.

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+1cc to the Special Government Pleader (Taxes), S.R.No.28586

W.P.Nos.13885 to 13888 of 2013  
& 3540 of 2014

SKY (CO)  
RVM(29/07/2021)