

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2021

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1577 & 4263 of 2015

and

M.P.Nos.2 & 2 of 2015

(Through Video Conferencing)

M/s. Sujana Towers Limited,
Rep. by its Manager - S.Kannan,
Plot No.MF-7, 2nd Floor,
CIPET Hostel Road, TVK Industrial Estate,
Ekkattuthangal,
Chennai 600 097.

... Petitioner
in W.P.No.1577/15

M/s. Sujana Metal Products Ltd.,
Rep. by its Manager - G.Jayan,
MF-7, CIPET Hostel Road, 2nd Floor,
TVK Industrial Estate, Ekkattuthangal,
Guindy, Chennai 600 032.

... Petitioner
in W.P.No.4263/15

Vs.

The Assistant Commissioner (CT),
Guindy Assessment Circle,
Greenways Road,
Chennai - 600 028.

... Respondent
in W.P.No.1577/15

The Assistant Commissioner (CT) (FAC),
Egmore Assessment Circle,
Chennai 600 031.

... Respondent
in W.P.No.4263/15

Prayer in W.P.No.1577 of 2015:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarifi, calling for the records of the respondent in impugned proceedings in TIN: 33230542001/ 2013-14 dated 22.12.2014 quash the same in so far as it seeks to reverse ITC being illegal and contrary to the provisions of Section 19(10) (a) of TNVAT Act, 2006 and Rule 10(2) of TNVAT Rules, 2007.

Prayer in W.P.No.4263 of 2015:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarifi, calling for the records on the file of the respondent in TIN/33841502596/2010-11 dated 30.12.2014 quash the same as being contrary to law.

For Petitioner : Mr.S.Rajasekar
in both W.Ps.

For Respondent : Mr.G.Dhanamadhiri
Gov. Adv. in both W.Ps.

C O M M O N O R D E R

When these cases are taken up for hearing, the learned counsel for the petitioner submits that resolution professional has been appointed and the resolution professional is in charge of the petitioner. However, the resolution professional is not present before this Court.

2. He further submits that the committee of creditors has given a proposal to take over the petitioner company. However, the said proposal is under active consideration.

3. Under these circumstances, these Writ Petitions are closed for the present with liberty to restore the same subject to the outcome of the proceedings before the NCLT. In case the petitioner company is ordered to be revived by NCLT, the petitioner may approach with appropriate application for restoration of this Writ Petition on the file of this Court. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

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To

1.The Assistant Commissioner (CT),
Guindy Assessment Circle,
Greenways Road, Chennai - 600 028.

2.The Assistant Commissioner (CT) (FAC),
Egmore Assessment Circle, Chennai 600 031.

+1cc to the Special Government Pleader(Taxes), S.R.No.14022,
14021

W.P.Nos.1577 & 4263 of 2015
and M.P.Nos.2 & 2 of 2015

PL(CO)
GN(30/03/2021)