

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.02.2021

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.Nos.3769 of 2015 & 3202 of 2017
and

M.P.Nos.1 & 2 of 2015 &
W.M.P.Nos.3144 & 3145 of 2017

(Through Video Conferencing)

W.P.No.3769 of 2015

M/s.Sujana Metal Products Ltd.,
Rep. by its Manager - G.Jayan,
Plot No.7, 2nd Floor, CIPET Hostel Road,
TVK Industrial Estate, Ekkaduthangal,
Chennai - 600 097. Petitioner

Vs.

The Assistant Commissioner (CT),
Guindy Assessment Circle,
Chennai. Respondent

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records on the file of the respondent in TIN: 33841502596/2013-14 dated 12.01.2015 and quash the same as contrary to Section 19(10) (a) read with Rule 10(2) of the TNVAT Act. 2006.

For Petitioner : Mr.T.Ravichandran

For Respondent : Mr.G.Dhanamadhri
Government Advocate

W.P.No.3202 of 2017

M/s.Sujana Metal Products Ltd.,
Rep. by its Manager - G.Jayan,
Now at Plot No.36/2B,
Mount Poonamallee Road,
St. Thomas Mount,
Chennai 600 016. Petitioner

Vs.

The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
Chennai.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records on the file of the respondent in TIN: 33841502596/2006-07 dated 23.12.2016 and quash the same as illegal and contrary to law.

For Petitioner : Mr.T.Ravichandran

For Respondent : Mr.G.Dhanamadhri
Government Advocate

C O M M O N O R D E R

When these cases were taken up for final hearing, the learned counsel for the petitioner submitted that the petitioner is now represented by the Resolution Professional appointed by the NCLT, Hyderabad. He further submits that nothing survives for adjudication in these Writ Petitions and has also filed memos to that effect. The relevant portion of the memo dated 29.01.2021 filed in W.P.No.3769 of 2015 reads as under:-

2. It is submitted that on an application filed by the Financial Creditor Corporate Insolvency Resolution Proceedings were initiate against the Petitioner herein and before the Hon'ble National Company Law Tribunal Hyderabad. NCLT Hyderabad vide its order dated 04.04.2019 admitted the said application and passed consequential orders under various sections of Insolvency and Bankruptcy Code. A Copy of the order is submitted herewith and the same may be treated as part and parcel of this Memo.

3. It is submitted that the Petitioner is now represented by the Resolution Professional and this Memo is filed to bring to the notice of this Hon'ble Court the subsequent developments.

4. It is submitted that the Respondent herein had lodged a claim with the Resolution Professional in terms of the public announcement with a delay of more than 400 days and the Resolution Professional herein had kept the claim under adjudication.

Challenging the same, the Respondent had filed an application being I.A.No.1231 of 2020 before the National Law Tribunal Chennai seeking various reliefs. A copy of the application filed by the Respondent and the counter filed by the Resolution Professional are submitted along with the type set of papers.

5.It is submitted that the Resolution Professional started discharging the functions as contemplated under the Code and had invited Resolution Plan from various interested parties. The Resolution Plan submitted by Triterras Holding (PTE) Limited was approved by the Committee of Creditors (CoC) in its meeting held on 08.10.2020. The Resolution Professional herein has filed I.A.No.981 of 2020 with the Hon'ble Adjudicating Authority seeking approval of Resolution Plan. The said I.A. as well as the I.A. filed by the Respondent herein are posted on 04.02.2021.

6. In the light of the fact that any claim filed by the Respondent will be considered by the NCLT in the IA filed by the Respondent and in the resolution plan application filed by the Resolution Professional herein, nothing survives in these writ petition and the Resolution Professional may be permitted to withdraw the writ petition.

2. Recording the above memos, both the Writ Petitions are dismissed. No cost. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

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

2.The Assistant Commissioner (CT),
Valluvarkottam Assessment Circle,
Chennai.

+1 cc to The Special Government Pleader Taxes, Sr.No. 7215

W.P.Nos.3769 of 2015 & 3202 of 2017
and M.P.Nos.1 & 2 of 2015 &
W.M.P.Nos.3144 & 3145 of 2017

MG (CO)
RMP (19/03/2021)



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