



WEB COPY

;IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.07.2021

CORAM

THE HON'BLE Mr. JUSTICE S.M.SUBRAMANIAM

W.P.No.5084 of 2015

and

M.P.No. 2 of 2015

M/s.Sujana Universal Industries Ltd.,
Rep. By its Manager - S.Kannan,
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

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the respondent in TIN:33271502597/2013-14 dated 09.01.2015 quash the same as contrary to Section 19(10(a) read with Rule 10(2) of the TNVAT Act, 2006.

For Petitioner : Mrs.R.Hemalatha

For Respondent : Mr.V.Veluchamy
Government Advocate

O R D E R

When this case is 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, this Writ Petition is 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.

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Sd/-

Assistant Registrar (CO)

//True Copy//

Sub Assistant Registrar

Pns

To

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

+1cc to the Special Government Pleader(Taxes), S.R.No. 34692

W.P.No.5084 of 2015
and M.P.Nos.1 & 2 of 2015

PM(CO)
GN(10/08/2021)