



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.06.2021

CORAM

THE HONOURABLE MR. JUSTICE S.M.SUBRAMANIAM

W.P.Nos.3623 & 3624 of 2014

M/s. Siva Industries and Holdings Limited,
(formerly known as M/s. Siva Ventures Limited),
Beliciaa Tower - I,
10th Floor, 1st Main Road,
MRC Nagar, R.A.Puram,
Chennai - 600 028.

.. Petitioner
(in both W.Ps)

Vs.

Assistant Commissioner of Income Tax,
Company Circle VI(3),
7th Floor, New Bock,
121, Mahatma Gandhi Road,
Chennai - 600 034.

.. Respondent
(in both W.Ps)

Prayer in W.P.No.3623 of 2014 : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records and quash the impugned notice issued under Section 148 of the Income-Tax Act, 1961 bearing PAN No.AAACS8496D, dated 24.09.2012 issued by the Respondent.

Prayer in W.P.No.3624 of 2014 : Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records and quash the impugned order bearing PAN No.AAACS8496D AY-06-07/13-14, dated 27.12.2013 issued by the Respondent.

(In both the cases):

For Petitioner : Mr.R.Sandeep Bagmar
for Mr.Sriram Seshadri

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel for IT



COMMON ORDER

Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

2.The learned counsel for the petitioner submits that Insolvency Resolution Proceedings has been initiated before the NCLT. However, there is no representation by Insolvency Resolution Professional (IRP) in person or through any counsel on behalf of Insolvency Resolution Professional (IRP). Under these circumstances, since the interest of the petitioner has to be represented only by the IRP and since there is no representation on behalf of the IRP, the present Writ Petitions are liable to be dismissed.

3.Accordingly, the present Writ Petitions are dismissed with liberty to the petitioner to restore the same either at the instance of the Insolvency Resolution Professional (IRP) or at the instance of the petitioner as and when the petitioner company comes out of the resolution proceedings before the NCLT. However, there shall be no order as to costs.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

krk

To

Assistant Commissioner of Income Tax,
Company Circle VI(3),
7th Floor, New Bock,
121, Mahatma Gandhi Road,
Chennai - 600 034.

+1cc to M/S.A.P.Srinivas Senior Standing Counsel , Advocate,
S.R.No.28384

W.P.Nos.3623 & 3624 of 2014

PL(CO)
PM(23/07/2021)