



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.07.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.11878 of 2014
and
M.P.Nos.1 & 2 of 2014

M/s.Sujana Metal Products Ltd.,
Rep., by its Authorized Signatory - G.Jayan,
'Nijapadam', No.6/9, Damodaran Street,
Off Spurtank Road, Chetpet,
Chennai-600 031.

... Petitioner

-vs-

The Commercial Tax Officer,
Valluvarkottam Assessment Circle,
No.621, Anna Salai, Chennai-600006.

... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent in TNGST.1502596/2004-05 dated 03.02.2014 and to quash the same as illegal and contrary to Section 12-C of the TNGST Act, 1959.

For Petitioner : Mr.S.Rajasekar

For Respondent : Mr.V.Veluchamy,
Government Advocate

ORDER

It is mentioned that the Company is under liquidation. Therefore, this writ petition is dismissed with liberty to restore the writ petition 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, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

WEB COPY

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

abr

To

The Commercial Tax Officer,
Valluvarkottam Assessment Circle,
No.621, Anna Salai, Chennai-600006.

+1cc to the Government Pleader, S.R.No.31435

W.P.No.11878 of 2014

PVS (CO)
BE (28/07/2021)