



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Civil Appellate Jurisdiction)

Friday, the Ninth day of April Two Thousand and Twenty One

PRESENT

The Hon`ble Mr.Justice S.S.SUNDAR
and
The Hon`ble Mr.Justice C.SARAVANAN

CMP (MD) No.1564 of 2019
IN
AS (MD) No.179 of 2018

1 S.RATNADEVI

2 M/S.LAKSHMI TRADERS REP.BY ITS PARTNER,
RATHNA DEVI, NO.58, NEEDAMANGALAM ROAD,
SAKKOTAI, KUMBAKONAM.

3 M/S.VASAVI TRADERS
REP.BY ITS PARTNER RATHNA DEVI,
VALLAM TO ORATHANADU MAIN ROAD,
MARUNGULAM, THANJAVUR.

... PETITIONERS

-Vs-

1 M.HARIHARAN
2 H.LAVANYA
3 R.GANESAN

4 M/S.GROWL FERTILIZERS,
REP.BY PROPRIETOR NATARAJAN,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

5 M/S.MOHAN AGRO CENTRE,
REP.BY ITS PROPRIETOR,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

6 M/S.TVS & SONS,
REP.BY ITS MANAGER,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

7 M/S.ARUL AGENCIES,
REP.BY ITS MANAGER, NO.58,
NEEDAMANGALAM ROAD, SAKKOTTAI,
KUMBAKONAM.



8 M/S.ATRC TYRE RETREADING CO.,
REP.BY ITS MANAGER,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

9 THIRUMALAI TILES AND GRANITES,,
REP.BY ITS PROPRIETOR,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

10 S.S.PAUL TREE FORUM,
REP.BY ITS PROPRIETOR,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

11 GREEN STAR FERTILIZERS LTD.,
REP.BY ITS PROPRIETOR,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

12 B.NATARAJAN
13 B.RAVI

14 RAMCO CEMENT LTD.,
REP.BY ITS MANAGER,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

15 ARC PARCEL SERVICE LTD.,
REP.BY ITS MANAGER,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

16 ARUL AGENCIES,
REP.BY ITS MANAGER,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

17 K.R.R.MOTORS & TATA MOTORS PVT.LTD.,
REP.BY ITS MANAGER,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

18 GLOBAL INDUSTRIES,
REP.BY PROPRIETOR, NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

19 GROWEL FERTILIZER,
REP.BY PROPRIETOR
A.NATARAJAN, NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.



20 MAHALAKSHMI TILES,
REP.BY ITS MANAGER,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

21 J.RAMAN
22 ARUL SELVAM
23 RAJARAMAN

24 JAYA VILAS SILVER SHOP,
REP.BY PROPRIETOR,
NO.14, SARANGAPANIKOVIL STREET,
KEELAVEDHI, KUMBAKONAM.

25 MOHAN AGRO GODOWN,
REP BY ITS MANAGER,
NO.58, NEEDAMANGALAM ROAD,
SAKKOTTAI, KUMBAKONAM.

26 MUTHUKUMAR
27 RANGASAMY
28 RAJKUMAR CERAJEM
29 S.ABINESH

30 M.DANALAKSHMI ... RESPONDENTS

(R6,9 TO 28 SET EXPARTE BEFORE LOWER COURT.

HENCE NOTICE TO THEM MAY BE DISPENSED WITH)

Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to appoint a third party Receiver for administering the schedule A, B and C mentioned properties pending disposal of the above appeal and render justice.

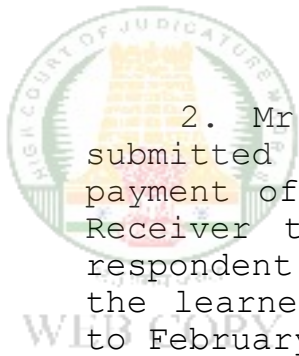
Prayer in AS(MD). 179/ 2018 :

To prefer this Memorandum of first appeal against the Judgment and Decree dated 3108.2018 made in O.S.No.13 of 2008 on the file of the Second Additional District and Sessions Judge, Thanjavur.

ORDER : This petition coming up for orders on this day, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of Mr.P.SUBBARAJ, Advocate for the petitioner and of Mr.NARAYANAN, Advocate for the Receiver, the court made the following order:-

(Order of the Court was made by **S.S.Sundar,J.)**

It is brought to the notice of this Court that Goods and Service Tax (GST) is payable to the authorities after receiving rents from the tenants in occupation of the properties in question.



2. Mr.Narayanan, learned counsel appearing for the Receiver, submitted that the tenants have a different version as to the payment of rents. It is also stated that the tenants informed the Receiver that they are paying rent as well as GST to the first respondent and, therefore, they are not liable to pay GST. However, the learned Receiver has not collected rent from the tenants prior to February,2021.

3. Under the circumstances, we record, that for whatever amount that is received by the Receiver towards rents from the tenants after February,2021, it is the responsibility of the Receiver regarding the liability towards GST or property tax. It is also made clear that the first respondent shall bear the expenses or liabilities towards GST or property tax for the period up to February,2021.

4. Learned counsel appearing for first respondent has given an undertaking that he will cooperate with the Receiver to share all the informations.

5. Post the matter on 28.04.2021 along with Contempt Petition (MD) No.690 of 2019.

sd/-
09/04/2021

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/ /2021
Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

TO
THE SECOND ADDITIONAL DISTRICT AND SESSIONS JUDGE,
THANJAVUR.

ORDER
IN
CMP (MD) No.1564 of 2019
IN
AS (MD) No.179 of 2018
Date :09/04/2021

dixit
MS/VR/SAR-1/21.04.2021/4P.2C