



W.P.Nos.3898 & 3902 of 2019 &
WMP.Nos.4317 to 4319 & 4321 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 14.06.2022

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.3898 & 3902 of 2019 &
WMP.Nos.4317 to 4319 & 4321 of 2019

M/s.Steel Hypermart India Pvt. Ltd.

Rep. by its authorized signatory

Sy.No.27/5B and 6B1, Anumepalli Village,

Zuzuvadi Panchayat, Hosur – 635 126.

... Petitioner in both W.P.'s

Vs

1.Principal Chief Commissioner of GST & Central Excise,
26/1, Uthamar Gandhi Road, Nungambakkam,
Chennai, Tamil Nadu – 600 003.

2.Commissioner of State Tax, Tamil Nadu,
Ezhilagam, Chepauk, Chennai – 600005.

3.Joint Commissioner of State Taxes,
Enforcement, Salem,
Commercial Taxes Building,
Fort Main Road, Salem – 636 001.

4.State Tax Officer,
Group – II (Enforcement), Hosur – 635 109.

5.State Tax Officer,
Group – I (Enforcement), Hosur – 635 109.

6.Superintendent of Central Tax & Central Excise,
Salem Commissionerate – 636 002.

... Respondents in both W.P.'s



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PRAYER in W.P.No.3898 of 2019: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the 4th respondent in “order of Seizure” in Form GST INS02 dated 09.01.2019 and quash the same.

PRAYER in W.P.No.3902 of 2019: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, directing the respondent officials to remove the lock and seal of the petitioner's premises situated at Sy.No.27/5B and 6B1, Anumepalli Village, Zuzuvadi Panchayat, Hosur – 635 126.

(In both W.P.'s)

For Petitioner : No appearance

For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader – R2 to R5

Mr.Rajnish Pathiyil,
Senior Panel Counsel – R1 & R6

COMMON ORDER

Petitioner is called absent today.

2. W.P.No.3898 of 2019 has been filed challenging an order of seizure dated 09.01.2019 and W.P.No.3902 of 2019 has been filed seeking mandamus to direct the respondent officials to remove the lock and seal of the petitioner's premises.

3. On 07.06.2022, after hearing both the parties, the following order was

passed:



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“Registry is directed to print the name of Mr.C.Harsha Raj, learned Additional Government Pleader for the respondents.

2. Learned representing counsel on behalf of the petitioner states that the petitioner is before the National Company Law Tribunal and a moratorium under Section 14 of the Insolvency and Bankruptcy Code, 2016 was declared on 24.11.2021.

3. That apart, Mr.Harsha states that effect has been given to the impugned proceedings by way of a confiscation order and hence nothing would survive in this writ petition.

4. Let a status report be filed in this regard within a period of one week from today i.e. on or before 14.06.2022. The petitioner in the meanwhile will produce a copy of the Section 14 order containing details of the Resolution Professional.

5. List on 14.06.2022.”

4.Today, Mr.Harsha Raj, learned counsel appearing for the Commercial Taxes Department would submit that pending Writ Petitions, the entirety of the materials detained and seized had been confiscated by order dated 27.11.2019. Thus, the cause of action that triggered the filing of the present Writ Petitions does not survive any further.

5. With the passing of the order of confiscation dated 27.11.2019, which order remains unchallenged as per the submissions of the respondent counsel, these Writ Petitions are rendered infructuous and are closed as such. No costs. Consequently, connected Miscellaneous Petitions are closed.



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Index : Yes / No
Speaking Order

To

- 1.Principal Chief Commissioner of GST & Central Excise,
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Dr.ANITA SUMANTH, J.

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