



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.07.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

**W.P.Nos.11325, 11330, 11334, 11337, 11339, 11341 & 11342 of 2019 &
WMP.Nos.11655, 11658, 11660, 11661, 11664, 11665 & 11667 of 2019**

W.P.No.11325 of 2019:

M/s.Amtek Auto Ltd.,

Rep. by Interim Resolution Professional

Dinkar T.Venkatasubramanian,

(appointed by Hon'ble NCLT, Chandigarh-Prl.Bench),

RNS No.21, SIPCOT Industrial Growth Centre,

Oragadam, Sriperumpudur Taluk,

Kancheepuram District.

... Petitioner

Vs

1.State Tax Officer,

Oragadam Assessment Circle,

No.3/177, 2nd Floor, Bazaar Street,

Hajiyar Nagar, Padappai-601 301.

2.The Assistant Commissioner (ST),

Oragadam Assessment Circle,

Padappai-601 301.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue Writs of Certiorari, calling for the records relating to the proceedings issued by the 2nd respondent in Ref.TIN/33321666715/2011-12 to 2016-17 dated 19.03.2019 attaching the current Account No.00432320000302 of the petitioner's corporate office at HDFC Bank, New Delhi and quash the same as unsustainable in law, without authority of law.

(For all W.P.'s)

For Petitioner : Mr.M.A.Mudi Mannan

For Respondents : Mr.Richardson Wilson,
Additional Government Pleader



COMMON ORDER

Heard Mr.Mudimannan, learned counsel for the Interim Resolution Professional (IRP), National Company Law Tribunal (NCLT), Chandigarh and Mr.Richardson Wilson, learned Additional Government Pleader for the respondents.

2. The challenge in this Writ Petition is to orders of assessment passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') and orders of attachment passed under Section 45 of the Act in regard to certain sales tax arrears.

3. Seeing as the matter is before the NCLT, the provisions of the Insolvency and Bankruptcy Code, 2016 would be applicable, as per which, it is for the Commercial Taxes Department to make its claim before the IRP/Liquidator depending upon the stage of the matter and as appropriate.

4. These Writ Petitions are closed. No costs. Connected Miscellaneous Petitions are also closed.

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12.07.2022

Index : Yes/No

Speaking Order/Non speaking Order



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To

- 1.State Tax Officer,
Oragadam Assessment Circle,
No.3/177, 2nd Floor, Bazaar Street,
Hajiyar Nagar, Padappai-601 301.
- 2.The Assistant Commissioner (ST),
Oragadam Assessment Circle,
Padappai-601 301.



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DR.ANITA SUMANTH, J.

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