Comp.A.No.12 of 2021
in C.P.No.359 of 2003

SENTHILKUMAR RAMAMOORTHY, J.

By this application, the Official Liquidator seeks ratification of the re-adjudication of the claim of the Commercial Tax Officer, Manali Assessment Circle, Kuralagam, Chennai - 600 108.

2. In support of this application, a report dated 15.10.2020 was filed by the Official Liquidator. In addition, the Official Liquidator has placed before the Court documents pertaining to the re-adjudication of three claims.

3. The Official Liquidator rejected the claim of Rs.79,79,854/- made by the Commercial Tax Officer on the ground of non-production of relevant original proof. Subsequently, the claim was re-adjudicated and, by order dated 24.06.2019, the claim was allowed to the extent of Rs.40,42,792/- and rejected to the extent of Rs.39,37,062/-, being the penalty claimed by the Commercial Tax Officer.

SENTHILKUMAR RAMAMOORTHY, J.

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4. The above mentioned re-adjudication should have been carried out after seeking permission of this Court. The claim is made by the Commercial Tax Officer. The original rejection was for want of documentary evidence in support of the claim. On examining the order of re-adjudication, I find that the claim has been allowed after examining the evidence, as regards the tax portion thereof, and disallowed as regards penal interest. In the facts and circumstances, this application is liable to be allowed.

5. For reasons set out above, the reliefs prayed for under clauses (b), (c), (d), (e) and (f) of paragraph 10 of the report are allowed.

23.09.2022

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