



WEB COPY

W.A.No.26



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.11.2022

CORAM:

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN
AND
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.A.No.2604 of 2021 and
C.M.P.No.17043 of 2021

M/s.Sri Ganga Steel Enterprises Pvt. Ltd.,
Rep. by its Authorised Signatory-Rengaraj S
Shop No.2, Old No.5, New No.865,
Mosque Shopping Complex,
Nethaji Nagar,
Kottaikarai,
Gummidipoondi- 601 201.

...

Appellant

-VS-

The Commercial Tax Officer,
Gummidipoondi Assessment Circle,
No.38, G.N.T.Road, II Floor,
Gummidipoondi- 601 201.

...

Respondent

Prayer: Writ Appeal filed under Clause 15 of Letters Patent Act, to set aside the order
passed by this Court in W.P.No.6809 of 2015 dated 15.06.2021.

For Appellant : Mr.S.Rajasekar

For Respondent : Mr.Haza Nazirudeen
Assisted by Mr.M.Venkateswaran
Special Government Pleader
Mr.Harsharaj
Additional Government Pleader
Ms.Amritha Poonkodi Dinakaran
Government Advocate

**J U D G M E N T**

This Writ Appeal have been preferred against the order dated 15.06.2021 passed by the learned Single Judge in W.P.No.6809 of 2015.

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2. Today when the matter is taken up for hearing, Mr.S.Rajasekar learned counsel for the Appellant submitted that the Company is in liquidation in terms of provisions of The Insolvency and Bankruptcy Code (Amendment) Act, 2021 and therefore submitted that the Writ Petition may be closed for the present with liberty to institute to revive the present Writ Appeal, in case the Appellants comes out of the I.B.C. proceedings.

3. Recording the said submission made by the learned counsel for the Appellant, this Writ Appeal stands closed for the present with the above liberty. It is open to the Appellant to canvass the case on merits at the appropriate stage after filing suitable application, in case the Appellant comes out of I.B.C. proceedings. Consequently, connected Miscellaneous Petition is closed.

[S.V.N., J.] [C.S.N., J]
17.11.2022

Index: Yes / No
Internet: Yes / No
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To:

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**S.VAIDYANATHAN, J.
and
C.SARAVANAN, J.**

arr

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