



C.M.P.Nos.13262 and 13259 of 2023

IN

O.S.A.Nos.86 and 99 of 2023



R.MAHADEVAN, J.

AND

MOHAMMED SHAFFIQ, J.

(Order of the Court was made by R.Mahadevan, J.)

These civil miscellaneous petitions have been filed to implead the petitioner herein as 2nd respondent in the above appeals.

2. The learned counsel for the petitioner/proposed respondent submitted that the petitioner is one of the erstwhile Managing Directors of TAN India Ltd. (company in liquidation). He further submitted that the petitioner/proposed respondent along with other Ex-Managing Directors of TAN India Ltd., involved in the process of settling all the creditors and therefore, the petitioner may be impleaded as respondent in these appeals preferred by the Revenue to make his submissions.

3. The learned counsel appearing for the 1st respondent raised objection by filing counter affidavits, wherein, it is *inter alia* stated that the petitioner, being an Ex-Director of the company does not have any *locus standi* to file these petitions to implead himself as a party respondent in these appeals.

4. After hearing both sides and upon perusal of the materials, this court is of the view that considering the nature of the issue involved herein, it is necessary to hear the submissions of the petitioner/proposed respondent. Hence, these petitions are allowed as prayed for.



R.MAHADEV



MOHAMMED SHAFFIQ, J.

gya

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5. Registry is directed to carry out the necessary amendment in the appeal papers.

gya

[R.M.D., J.] [M.S.Q., J.]

24.07.2023

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