THE HON'BLE SRI JUSTICE T. VINOD KUMAR
AND
THE HON'BLE SMT JUSTICE P.SREE SUDHA

WP. No. 23668 of 2007

O R D E R:(*per the Hon'ble Sri Justice T. Vinod Kumar*)

This Writ Petition is filed questioning the demand of tax raised by the 1st respondent for the assessment years 1993-94, 1994-95, 1995-96 and 1996-97, and the consequential action of the 2nd respondent in issuing proceedings in Form-IV, dt.25.06.2007 and Form-V, dt.31.08.2007 under the provisions of A.P. Revenue Recovery Act, 1864, as being illegal.

2. Heard learned counsel for the petitioner and Sri L.Venkateshwar Rao, learned Special Standing Counsel for Commercial Taxes appearing for the respondents and perused the record.

3. Learned counsel appearing for the petitioner would submit that at the relevant point of time, petitioner-Company had filed application before BIFR; that against the adverse order passed, an appeal has been filed before the AAIFR, New Delhi; that against the order of AAIFR, confirming the order of the BIFR, petitioner had filed WP.No.2107 of 2001 before this Court; and that this Court, by order dt.11.08.2009, had set aside the

order of the BIFR as confirmed by the AAIFR, and remitted the matter back to the BIFR for re-consideration.

4. Learned counsel for the petitioner would further submit that during the pendency of the proceedings before the BIFR on remand, by virtue of the orders of this Court in WP.No.2107 of 2001, the BIFR itself was abolished on account of SICA Act, 1985, having been repealed. He further submits that he is not aware of the present situation of the Company and to the status of the proceedings that were pending before the BIFR.

5. Sri L.Venkateshwar Rao, learned Special Standing Counsel appearing on behalf of the respondents, on the other hand, submits that from the information available on the web site of the Ministry of Corporate Affairs, the petitioner-Company itself has been struck-off from the rolls of ROC, Hyderabad, and thus it is a non-existing company.

6. The above said submission of the learned Special Standing Counsel is taken on record.

7. Having regard to the fact that the petitioner-Company does not exist, the issue raised in the present Writ Petition does not warrant consideration by this Court any further.

8. Accordingly, the Writ Petition is closed. No order as to costs.

9. Consequently, miscellaneous petitions pending, if any, shall stand closed in the light of this final order.

T. VINOD KUMAR, J

P.SREE SUDHA, J

25th January, 2023

gra

THE HON'BLE SRI JUSTICE T. VINOD KUMAR

AND

THE HON'BLE SMT JUSTICE P.SREE SUDHA

<u>WP. No. 23668 of 2007</u>

(*per the Hon'ble Sri Justice T.Vinod Kumar)*

25th January, 2023

gra