



W.P.No.31683 of 2004

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.08.2024

WEB COPY

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.No.31683 of 2004 and
WPMP.No.38400 of 2004

The State of Tamil Nadu,
represented by
The Deputy Commissioner (CT),
Coimbatore Division,
Coimbatore-18.

.. Petitioner

vs

1.Tvl.G.K.Steel & Allied Industries Ltd.,
Coimbatore.

2.The Secretary,
The Tamil Nadu Sales Tax Appellate
Tribunal (Addl. Bench),
Coimbatore-18.

.. Respondents

Prayer : Petition filed under Article 226 of the Constitution of India
praying to issue a writ of Certiorari calling for the records on the files of
the second respondent pertaining to the order dated 5.2.2004 made in
C.T.A.No.104 of 2002 and quash the same as illegal.

For Petitioner : Mr.C.Harsha Raj
Additional Government Pleader

For Respondents : R1 – Not ready notice

R2 - Tribunal



W.P.No.31683 of 2004

ORDER

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Mr.Harsha Raj, learned Additional Government Pleader, would submit that the respondent / assessee is before the National Company Law Tribunal (NCLT), Chennai for Corporate Insolvency Resolution Process. He would also submit that necessary claims have been placed by the Commercial Tax Authorities before the NCLT in pursuing the demands.

2.In such circumstances, he does not, rightly, pursue the instant appeal and recording the above submissions, this writ petition is dismissed. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] [G.A.M., J]
20.08.2024

Index:Yes/No
Neutral Citation:Yes
vs

To

The Secretary,
The Tamil Nadu Sales Tax Appellate
Tribunal (Addl. Bench),
Coimbatore-18.



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W.P.No.31683 of 2004

DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

VS

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