IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.3869 of 2024 and
W.M.P.Nos.4184 & 4186 of 2024

S.Saravanan ...Petitioner

Vs.

The State Tax Officer,
Tiruchengode (Town). ... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records on the files of the respondent in Roc.No.1477/2019/A3 in Form 4 dated 02.09.2022 along with his consequential Form 5, Form 7 & Form 7A all dated 09.01.2023 as reiterated on 03.03.2023 and quash the same.

For Petitioner : Mr.K.A.Parthasarathy

For Respondent : Mr.T.N.C.Kaushik,

Additional Government Pleader (T)

ORDER

In this writ petition, proceedings initiated against one of the directors of Stanely Hitech Construction Company Private Limited are challenged. Section 37 of the Tamil Nadu Value Added Tax Act, 2006 (the TNVAT Act) enables the tax authorities to proceed against a director of a private company/dealer if the company is wound up if such person was a director at the time of winding up. The admitted position is that Stanely Hitech Construction Company Private Limited has not been wound up. Consequently, the proceedings initiated against the director of the company under Section 37 of the TNVAT Act cannot be sustained.

2. Therefore, W.P.No.3869 of 2024 is allowed by setting aside the notice issued under the Revenue Recovery Act. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

17.04.2024
(3/3)

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

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SENTHILKUMAR RAMAMOORTHY,J.

Kj

To

The State Tax Officer,
Tiruchengode Town.

W.P.No.3869 of 2024 and
W.M.P.Nos.4184 & 4186 of 2024

17.04.2024
(3/3)