



WEB COPY



W.P.No.5311 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2024

CORAM

THE HON'BLE **MR.JUSTICE C.SARAVANAN**

W.P.No.5311 of 2022

and

W.M.P.No.5400 of 2022

M/s.Kamachi Industries Ltd,
Represented by Sri.Vikas Gupta,
Interim Resolution Professional (IRP),
(appointed by NCLT, Chennai),
No.664, T.H.Road,
Chennai – 600 081.
Presently at No.39, Anna Salai,
ABC Trade Centre, III Floor,
Chennai – 600 002.

... Petitioner

Vs.

1. The Additional Commissioner
Officer of the Commissioner of Central Tax & CE,
Audit-I, Commissionerate,
No.1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar, Western Extention,
Chennai – 600 101.

2. The Additional Commissioner of GST & CE,
Chennai North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

... Respondent



W.P.No.5311 of 2022

Prayer: Writ Petition filed under Article 226 of Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the impugned Show Cause Notice No.11/2022-Audit-I (CNo.V/15/GST/63/2021-Audit-I, Tech) dated 07.01.2022 issued by the 1st Respondent and quash the same as it contrary to the directions issued under Circular No.134/04/2020-GST dated 23.03.2020 issued by the Central Board of Indirect Taxes and Customs, New Delhi, as the 1st Respondent had to file claim before National Company Law Tribunal, Chennai in accordance with the provisions of Insolvency & Bankruptcy Code, 2016 only and issuance of such proceedings are prohibited as per Section 14 of the IBC, 2016.

For Petitioner : Mr.M.A.Mudimannan

For Respondent : M/s.R.Hemalatha
Senior Standing Counsel

ORDER

The learned counsel for the Petitioner submits that the Company has been liquidated and has been taken over by the new management under the Insolvency & Bankruptcy Code, 2016. He further submits that he has not received any further instructions from the new management.

2. Recording the same, the Writ Petition stands closed with liberty to restore the same in case any issue survives for adjudication. No cost. Consequently, connected Miscellaneous Petition is closed.

19.09.2024

Index : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
rgm



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To

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C.SARAVANAN, J.

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