



WEB COPY

OSA No. 28 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HON'BLE MR JUSTICE C.V. KARTHIKEYAN

AND

THE HON'BLE MR.JUSTICE K.KUMARESH BABU

**OSA No. 28 of 2026
and
C.M.P.No.2849 of 2026**

The State of Tamil Nadu,
Rep. by the Joint Commissioner (CT),
Commercial Tax, Chennai – 600 001

..Appellant(s)

Vs

1. N.S.Krishnakumar
S/o.Mr.N.C.Somasundaram,
No.1, Avadi Road,
Ellaiammanpettai,
Pammabathakulam Post,
Red Hills, Chennai 600 052.
Temporarily residing at,
Vimal Premalatha Kosalram,
30, Albacore Crescent,
Scarborough, ON, M1H2L3,
Canada.



2. The Official Liquidator,
High Court of Madras, (Provisional Liquidator
of M/s. Avigna Oil Mills Ltd., in Liquidation,
Rajaji Salai, Chennai – 600 001

..Respondent(s)

Prayer: Original Side Appeal filed under ORDER XXXVI Rule 9 of the Original Side Rules, read with Clause 15 of the Letters Patent, praying to set aside the fair and decreetal order and order dated 22.8.2025 passed in Company Application No. 195/2025 in Company Petition No.53/1995 and pass such other order or orders as this Hon'ble Court.

For Appellant(s): Mr.Haja Nazirudeen
Additional Advocate General
For Mrs.Amirtha Poonkodi Dinakaran
Government Advocate (Taxes)

For Respondent(s): Mr.P.R.Raman
Senior Counsel
For M/s.Anupam Raghuraman
(For R1)

JUDGMENT

(Judgment of the Court was delivered by C.V.Karthikeyan J.)

This appeal has been filed, challenging the order dated 22.08.2025 in C.A.No.195 of 2025 in C.P.No.53 of 1995, by which order leave had been granted by the Company Court under Section 446 of the Companies Act, 1956 to the 1st respondent, who is the former Director of M/s. Avigna Oil Mills Private Ltd., to enable him to represent the company.



2. The learned Additional Advocate General raised a grievance over the grant of the said leave and stated that the writ petition is pending and it may not be appropriate for leave to be granted to a former Director to agitate the issues, particularly when the Official Liquidator has now taken charge of the assets and the properties stand vested with the Official Liquidator.

3. The learned Additional Advocate General further states that the appellant herein has a claim for a sum of Rs.1,45,25,085/- and that the same would be whittled down, if leave is granted.

4. These apprehensions, in our opinion, could be raised before the learned Single Judge, before whom W.P.No.28815 of 2024 is now pending. The said writ petition had been filed, challenging the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Chennai dated 31.10.2023, by which order, the Appellate Tribunal had dismissed the petitions presented before it.

5. It will be extremely inappropriate for us to travel over the facts of the case as urged by the learned Additional Advocate General. Since the writ Court is now seized of the entire issue, the Appellate Tribunal is also a party before the writ Court, it is open to the appellant herein to raise all issues before the learned Single Judge in the writ proceedings, including the propriety of granting



leave to the former Director to agitate the issues.

WEB COPY

6. Observing as above, the Original Side Appeal stands dismissed.

However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(C.V.K.,J.) (K.B.,J.)
09-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

kak

To

The Official Liquidator,
High Court of Madras,
(Provisional Liquidator of
M/s. Avigna Oil Mills Ltd., in Liquidation),
Rajaji Salai, Chennai – 600 001.



WEB COPY

OSA No. 28 of 2



**C.V.KARTHIKEYAN, J.
AND
K.KUMARESH BABU, J.**

kak

OSA No. 28 of 2026

09-02-2026