



W.P.No.41051 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2025

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THE HONOURABLE MR.JUSTICE **SENTHILKUMAR RAMAMOORTHY**

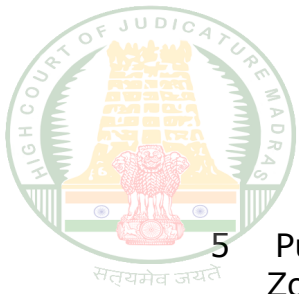
W.P.No.41051 of 2025
and W.M.P. Nos.46009 and 46015 of 2025

Kamachi Industries Limited
Survey No.86, 115-119, 123,
Pathapalayam Village, Gummidipoondi,
Tamil Nadu – 601 201
rep. By its Authorised Signatory/Director

.. Petitioner

Vs

- 1 Office of the Principal North Commissionerate
Of CGST and Central Excise
Chennai North Commissionerate
No.26/1 Mahatma Gandhi Road Chennai -600 034.
- 2 Office Of The Superintendent of GST and
Central Excise Madhavaram Division
Range V Chennai North Commissionerate
Newry Towers No. 2054 I Block
II Avenue 12th Main Road, Anna Nagar,
Chennai – 600 040.
- 3 CA Mahalingam Suresh Kumar
Liquidator Of Kamachi Industries Limited
SPP Insolvency Professionals LLP (IPE)
2nd Floor Codissia G.D. Naidu Towers
Huzur Road Coimbatore
Tamil Nadu 641 018.
- 4 Prudent ARC Limited
611 D Mall Plot No. A-1
Netaji Subhash Place Pitampura
New Delhi -110034.



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- 5 Punjab National Bank
Zonal Sastra Centre
No. 46-49 4th Floor PNB Towers
Royapettah Chennai - 600 014.
- 6 Union Bank Of India
Stressed Asset Management Branch
Nos. 38 and 39 Whites Road
Royapettah Chennai - 600014.
- 7 Bank Of India
Asset Recovery Main Branch
New No. 30 Old No. 17
Star House Bank Of India Building
4th Floor Errabalu Chetty Street
Parrys Chennai – 600 001
(opposite to High Court)
- 8 Canara Bank
Zonal Sastra Centre
No. 46-49 4th Floor PNB Towers
Royapettah Chennai - 600 014.

.. Respondents

For Petitioner : Ms.Meenakshi Raman
for Mr.Rahul Balaji

For Respondents : Mr.K.P.Pragadish,
Senior Standing Counsel
for R1 and R2

ORDER

The issue that arises for consideration in this case is whether proceedings may be initiated against the corporate debtor undergoing corporate insolvency resolution process under the Insolvency and Bankruptcy Code.



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2. Learned counsel for the petitioner submits that orders were

reserved in a batch of cases wherein this issue arises for consideration. She also points out that interim protection was granted in respect of other financial years.

3. Considering the aforesaid submission, further proceedings pursuant to the impugned notice shall be kept in abeyance until the next date of hearing. Parties are directed to file Memo once the batch of cases is decided so as to enable listing.

4. List on 23.01.2026.

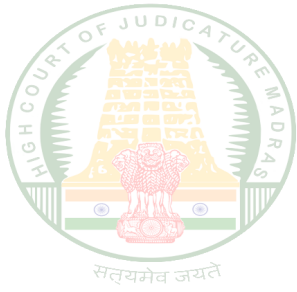
19.12.2025

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To

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Of CGST and Central Excise
Chennai North Commissionerate
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SENTHILKUMAR RAMAMOORTHY,J.

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