NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI
(APPELLATE JURISDICTION)

Company Appeal (AT) (CH) (Ins) No. 380/2024

In the matter of:

State of Tamil Nadu
Commercial Taxes & Registration Dept.
Rep. by T. Saravanakumar, Asst. Commissioner (ST) … Appellant

Vs

J. Karthiga,
RP of GK Steel & Allied Industries Ltd. & Anr. … Respondents

Present :

For Appellant : Mr. B. Prashanth Nadaraj, Advocate

For Respondents : Mr. Ravi Rajagopalan, Advocate for CoC

With

Company Appeal (AT) (CH) (Ins) No. 148/2024

In the matter of:

State of Tamil Nadu
Commercial Taxes & Registration Dept.
Rep. by Thiru S. Gobi, Asst. Commissioner … Appellant

Vs

J. Karthiga, RP,
GK Steel & Allied Industries Ltd. & 4 Ors. … Respondents

Present :

For Appellant : Mr. B. Prashanth Nadaraj, Advocate

For Respondent : Mr. Ravi Rajagopalan, Advocate for R2-R4
Mr. Pranav Gopalakrishnan, Advocate for R5

With

Company Appeal (AT) (CH) (Ins) No. 171/2025

In the matter of :

Assistant Commissioner,
P.N. Palayam Circle, Commercial Taxes
Dept., Govt. of Tamil Nadu **…Appellant**

Vs

M/s. Rocksand Minerals Pvt. Ltd. & 7 Ors. **…Respondents**

Present :

For Appellant : Mr. B. Prashanth Nadaraj, Advocate

For Respondent : Mr. Pranav Gopalakrishnan, Advocate for R1
Mr. Ravi Rajagopalan, Advocate for R6-R8

ORDER
(Hybrid Mode)

02.11.2026: List these appeals on **04.11.2026**.

[Justice N. Seshasayee]
Member (Judicial)

[Jatindranath Swain]
Member (Technical)

AR/MS/AK