

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI

(APPELLATE JURISDICTION)

Company Appeal (AT) (CH) No.42/2022
(IA No.531/2022)

In the matter of:

The Assistant Commissioner of GST and Central Excise	... Appellant
V	
Mr. Ramakrishana Sadasivan	
Liquidator of M/s. Thiru Arooran Sugars Ltd.	...Respondent

Present :

For Appellant	: Ms. Palak Baid, Advocate
For Respondent	: Mr. Mohammed Umar K, Advocate
	For Mr. B. Dhanraj, Advocate

WITH

Company Appeal (AT) (CH) No.44/2022
(IA No.539/2022)

In the matter of:

The Assistant Commissioner of GST and Central Excise	... Appellant
V	
Mr. Ramakrishana Sadasivan	
Liquidator of M/s. Thiru Arooran Sugars Ltd.	...Respondent

Present :

For Appellant	: Ms. Palak Baid, Advocate
For Respondent	: Mr. Mohammed Umar K, Advocate
	For Mr. B. Dhanraj, Advocate

WITH

Company Appeal (AT) (CH) No.52/2022

In the matter of:

S.C. Dakshinamurthy	
Proprietor of Sethu Transports	... Appellant
Vs	
Mr. Ramakrishnan Sadasivan,	
Liquidator of Thiru Arooran Sugars Ltd.	... Respondent

Present:

For Appellant	: Ms. Varshini M, Advocate
For Respondents	: Mr. Mohammed Umar K, Advocate
	For Mr. B. Dhanraj, Advocate

Ms. Nivedhitha, Advocate for R2
WITH
Company Appeal (AT) (CH) No.131/2022
(IA Nos.1130/2022 & 271/2023)

IN THE MATTER OF:

R.V. Tyagarajan

Suspended Director of Thiru Arooran Sugars Ltd

... Appellant

V

Mr. Ramakrishnan Sadasivan, Liquidator of

Thiru Arooran Sugars Ltd & Anr.

... Respondent

Present:

For Appellant : Mr. K. Sanjay, Advocate

For Mr. Rahul Balaji & Mr. Vishnu Mohan, Advocates

For Respondents : Mr. Mohammed Umar K, Advocate

For Mr. B. Dhanraj, Advocate for R1

Ms. Nivedhitha, Advocate for R2

WITH
Company Appeal (AT) (CH) No.57/2023
(IA Nos. 677/2023, 674/2023, 676/2023 & 5/2024)

In the matter of:

The Tamil Nadu Sugarcane Farmers Association

...Appellant

V

Mr. Ramakrishnan Sadasivan, Liquidator of

Thiru Arooran Sugars Ltd. & Anr.

...Respondents

Present :

For Appellant : Ms. Varshini M, Advocate

For Respondents : Mr. Mohammed Umar K, Advocate

For Mr. B. Dhanraj, Advocate

Ms. Nivedhitha, Advocate for R2

ORDER
(Hybrid Mode)

20.08.2026:

List the above appeals on **06.10.2026**.

[Justice N. Seshasayee]
Member (Judicial)

[Jatindranath Swain]
Member (Technical)

VG/MS/AK