



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2015

CORAM

THE HON'BLE MR.JUSTICE SATISH K. AGNIHOTRI
AND
THE HON'BLE MR.JUSTICE M.VENUGOPAL

W.A.No.38 of 2015
and
M.P.No.1 of 2015

- 1.The Commissioner,
Commercial Tax Department,
Puducherry.
 - 2.The Commercial Tax Officer,
Commercial Tax Department,
Mahe.
 - 3.The Assistant Commercial Tax Officer,
Commercial Tax Department,
Mahe.
- .. Appellants/Respondents

Vs.

Dinup Traders,
rep by its Managing Director,
P.K.Dinup
S/o.Kumaran P.
Deepalayam, Edanoor,
New Mahe, Mahe.

.. Respondent/Petitioner

This writ appeal is preferred under Clause 15 of the Letters Patent against the order of this court dated 10.12.2014 made in W.P.No.31041 of 2014 issue a writ of certiorari in calling for the records pertaining to the order dated 29.10.2014 made in No.543/CTD/HQ/Revision/2014/1266 on the file of the Commissioner, Commercial Taxes Department, Puducherry, the first respondent herein confirming the order dated 20.01.2014 made in No.34730006900/CTO(M)/2013-14 on the file of the Commercial Tax Officer, Mahe, Puducherry the second respondent herein and quash the same.

For Appellants : Mr.A.Tamilvanan, GA
(Pondicherry)



registration was correct? It is not in dispute that the respondent herein despite notices, after assessment orders, had failed to make payment. However, the respondent herein had chosen to prefer an appeal, which was allowed and the matter was remitted back to the Assessing Authority for reassessment and as such, the basis for cancellation of registration was not available on the day when the case was under consideration before the Revisioning Authority. Thus, we do not find any error, irregularity or irrationality in the order passed by the learned Single Judge. However, it is open for the authorities to take proper steps as and when it is necessitated in order to ensure the compliance of payment of proper tax and provisions of law.

7. Accordingly, the writ appeal is dismissed. No costs. Consequently connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vvk

To

- 1.The Commissioner,
Commercial Tax Department,
Puducherry.
- 2.The Commercial Tax Officer,
Commercial Tax Department,
Mahe.
- 3.The Assistant Commercial Tax Officer,
Commercial Tax Department,
Mahe.

+ 1 c to the Special Government Pleader SR.6497

W.A.No.38 of 2015

JSV(CO)
Eu 25.02.15