IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 20.05.2015

CORAM

THE HONOURABLE MR.JUSTICE M.DURAISWAMY

WP.No.14837 of 2015
and
M.P.No.1 of 2015

M/s. Mahendra Steel Enterprises
Rep. by its Proprietor Manish,
No.19, Green View Colony,
Mogappair Road,
Padi, Chennai - 600 050. ... Petitioner

Versus

The Assistant Commissioner (CT),
Anna Nagar Assessment Circle,
No.18, New Avadi Road,
Lakshmipuram 2nd Street,
Villivakkam, Chennai - 600 049. ... Respondent

Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the proceedings of the respondent in Cancellation of Registration-Orders in Cancellation Id:776771204 dated 13.03.2015 and quash the same as illegal and against the provisions of the TNVAT Act and Rules made thereunder and principles of natural justice and fair play.

For Petitioner : Mr.T.Pramodkumar Chopda

For Respondent : Mr.Kanmani Annamalai
Additional Government Pleader (Tax)

O R D E R

The petitioner has filed the above Writ Petition to issue a Writ of Certiorari, to call for the records relating to the proceedings of the respondent in Cancellation of Registration Order dated 13.03.2015 and to quash the same as illegal and against the provisions of the TNVAT Act and Rules made thereunder and principles of natural justice.

2. Mr.Kanmani Annamalai, learned Additional Government Pleader (Tax) takes notice for the respondent.

3.By consent of the learned counsel on either side, the Writ Petition is taken up for final hearing at the admission stage itself.

4. It is the case of the petitioner that the proceedings of the respondent is arbitrary and illegal and against the provisions of Tamil Nadu Value Added Tax Act 2006 and Rules made therunder. The respondent has cancelled the Registration Certificate of the petitioner with retrospective effect from 23.01.2014, which is contrary to the Section 39(14) of Tamil Nadu Value Added Tax Act, 2006 and when there is no enabling provision to cancel the Registration Certificate with retrospective effect, the respondent has passed the impugned proceedings without jurisdiction and authority of law. According to the petitioner, since the impugned proceedings have been passed by the respondent without any authority of law, the same is liable to be quashed.

5.In similar circumstances, I had an occasion to quash a similar order in W.P. No.6614 of 2015 on 10.03.2015. Following the said order, the impugned order dated 13.03.2015, is set aside and the writ petition stands allowed. The respondent is directed to restore the Registration Certificate of the petitioner forthwith on production of a copy of this order. It is open to the respondent to invoke Section 39(14) of Tamil Nadu Value Added Tax Act, 2006 and proceed against the petitioner in accordance with law. If such proceedings are initiated under Section 39(14) of the said Act, the petitioner is at liberty to defend the same on merits and in accordance with law. No costs. The connected miscellaneous petition is closed.

Sd/-
Vacation Officer

//True Copy//

Sub Assistant Registrar

ds/nv

To

The Assistant Commissioner (CT),
Anna Nagar Assessment Circle,
No.18, New Avadi Road,
Lakshmipuram 2nd Street,
Villivakkam, Chennai - 600 049.

+1cc to Mr.T.Pramodkumar Chopda, Advocate, S.R.No.25413
+1cc to the Special Government Pleader(Taxes), S.R.No.25394

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and
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MG(CO)
CA(25/05/2015)