IN THE HIGH COURT OF JUDICATURDE AT MADRAS

Dated: 12.06.2015

Coram

The Honourable Mr.JUSTICE T.RAJA

W.P.No.16629 of 2015
and
M.P.No.1 of 2015

M/s.Jindal Steels rep. By its
Proprietrix Meenal Kumari Surana .. Petitioner

vs.

The Assistant Commissioner (CT),
Hosur - North. .. Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of mandamus directing the respondent herein to activate the petitioner's Registration Certificate's TIN No.33703325206 issued under the Tamil Nadu Value Added Tax Act.

For Petitioner : Mr.J.Adithya Reddy

For Respondent : Mr.Manoharan Sundaram,
Addl. Govt. Pleader (T)

ORDER

This writ petition is filed by M/s.Jindal Steels seeking a mandamus directing the respondent/the Assistant Commissioner (CT), Hosur-North, to activate its Registration Certificate TIN No.33703325206, issued under the Tamil Nadu Value Added Tax Act, 2006, on the ground that the petitioner being a registered dealer, on the file of the Assistant Commissioner(CT), Hosur-North, with Registration TIN No.33703325206, has filed all monthly VAT returns and paid all taxes to the Department, promptly. While so, for filing of online return for the month of April, 2015, on 02.06.2015, the petitioner found that its log in ID on the departmental website was blocked. That apart, the petitioner's VAT registration number was also cancelled by the respondent, without there being any notice to the petitioner. As a result, the petitioner is not able to carry on its business, as a registered dealer. Therefore, the petitioner went to the office of the respondent and attempted to hand hover the returns along with pay order of Rs.10,842/- towards the tax amount for April, 2015. The respondent refused to accept the same. Hence, the petitioner has come forward with this writ petition.

2. Heard the learned counsel for the petitioner and Mr.Manoharan Sundaram, the learned counsel, who takes notice on behalf of the respondent.

3. The learned counsel for the respondent though agreed that the petitioner's VAT Registration number was cancelled, without there being notice to the petitioner, he is not in a position to support the action taken by the respondent for the above cancellation.

4. Therefore, the respondent, who has cancelled the petitioner's VAT Registration number and also blocked the log in I.D. on the departmental website, is directed to reactivate the petitioner's registration certificate TIN No.33703325206, so as to enable the petitioner to use the online filing of its returns. It is needless to mention that if the respondent has got any grievance, he is at liberty to proceed in accordance with law, after issuing notice to the petitioner.

5. The writ petition stands disposed of accordingly. No costs. Connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS IV )

/true copy/

Sub Asst. Registrar

Msk

To

The Assistant Commissioner (CT),
Hosur - North.

1 cc to Spl.Government Pleader (Taxes), sr. 28769
1 cc to M/s. Adithya Reddy, Advocate, sr. 29065

W.P.No.16629 of 2015

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