

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.06.2015

CORAM :

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.17099 of 2015

M/s.G & S Creation Pvt. Ltd.
Rep. by its Manager
No.27/28 Dr.Radhakrishnaan Salai
Chennai-600 004.

... Petitioner

Vs

The Assistant Commissioner(CT)
Mandaveli Assessment Circle,
Chennai-28.

... Respondent

PRAYER : The Writ petition is filed under Article 226 of the Constitution of India praying for a Writ of Certiorarified mandamus to call for the records of the respondent in impugned proceedings in L.Dis.No. 280/A1/2015 dt. 26.05.2015 and quash the same as contrary to the provisions of TNVAT Act and also against the Principle of natural justice and further direct the respondent to consider the documentary evidences enclosed along with the application form and grant registration without insisting upon the rental agreement.

For Petitioner : Ms.C.Rekha Kumari

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader(T)

सतसमो जयते
O R D E R

Heard Ms.C.Rekha Kumari, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes), who took notice for the respondent and with their consent, the main writ petition is taken up for final disposal.

2. This writ petition has been filed by M/s G & S Creation Pvt. Ltd., challenging the impugned proceedings issued by the Assistant

Commissioner(CT), Mandaveli Assessment Circle, Chennai, in L.Dis.No. 280/A1/2015 dated 26.05.2015 and to direct the respondent to consider the documentary evidences enclosed along with the application form and grant registration without insisting upon the rental agreement.

3. Learned counsel for the petitioner would submit that the impugned proceedings of the respondent is challenged on the ground that the same has been issued contrary to the provision of the Tamil Nadu Value Added Tax, 2006 (hereinafter referred to the TANVAT Act) and is against the principles of natural justice.

4. Adding further, learned counsel for the petitioner would submit that the petitioner being a dealer in all types of Fabrics, Textiles, furnishing materials, Bed Linen etc., has got registered office in Tamil Nadu. Further, the petitioner Company, being a registered dealer on the file of the respondent, since 1999, is being assessed regularly by the respondent. In the year 2013-2014, there were some untoward incidents in the family of Board of Directors and one of the Director died due to cancer. That part, some renovation work was also done at the registered premises of the petitioner and this has brought the entire business activity to a stand still and hence the petitioner was not able to file monthly returns. However, all of a sudden, the registration number under TIN No.33720801837 and CST No.699128 were cancelled. Left with no other alternative, the petitioner was forced to file a fresh application on 07.11.2014, for registration both under the TNVAT Act 2006 and CST Act, 1956 before the respondent.

5. Learned counsel for the petitioner would further contend that when the petitioner had enclosed various documentary evidence along with an application form on 07.11.2014 to establish their pre-existence at the demised premises, the respondent had called for certain documents and one of the documents sought for is the rental agreement for the current period. The petitioner was unable to produce the same. However, on the ground of non production of the present rental agreement from the landlord, the impugned order has been wrongly passed against the petitioner.

6. While contending further, it was submitted by the learned counsel for the petitioner that as per Sections 38 and 39 of the TANVAT Act, read with Rules 4 and 5 of the TANVAT Rules, there is no pre-condition for enclosing rental agreement along with the application for registration.

7. This Court is unable to find any merit in the contention of the learned counsel for the petitioner . Hence, the writ petition fails and the same is dismissed. No costs.

Sd/-

Assistant Registrar(Lok Adalat)

//True Copy//

Sub Assistant Registrar

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To

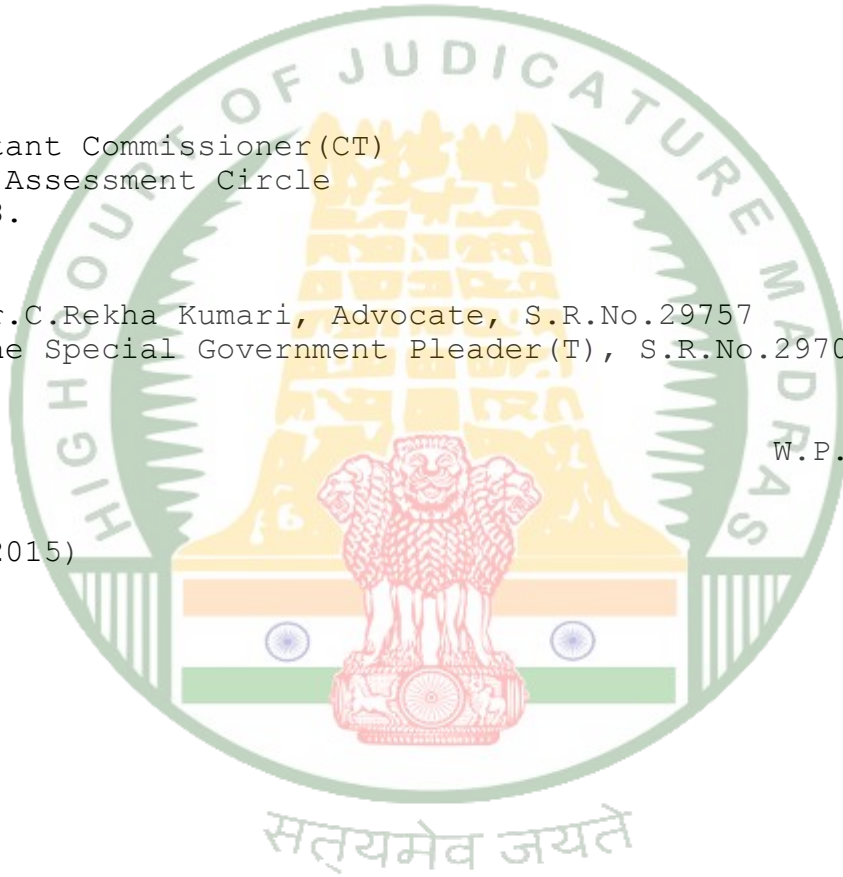
The Assistant Commissioner(CT)
Mandaveli Assessment Circle
Chennai-28.

+1cc to Mr.C.Rekha Kumari, Advocate, S.R.No.29757

+1cc to the Special Government Pleader(T), S.R.No.29700

W.P.No.17099 of 2015

BR(CO)
CA(30/06/2015)



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