IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2015

CORAM

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.17426 of 2015
and
M.P.No.1 of 2015

M/s.Tamilnadu Engineers & Fabricators,
64, (O.No.147), SIDCO Industrial Estate,
Ambattur, Chennai - 600 098.
Rep. By its Partner Mr.Sunil Agarwal ... Petitioner

Vs.

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
Villivakkam, Chennai - 49. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue writ of mandamus to direct the respondent to activate the petitioner's Registration Certificate's TIN No.33391360108 issued under the Tamil Nadu Value Added Tax Act.

For Petitioner :Mr.Adithya Reddy
For Respondents :Mr.S.Kanmani Annamalai, AGP (T)

ORDER

With the consent of both parties, the writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner has filed the present writ petition seeking a direction to the respondent to activate their Registration Certificate TIN No.33391360108 issued under the Tamil Nadu Value Added Tax Act, on the ground that the respondent, without complying the mandatory condition mentioned in Section 39(15) of the TNVAT Act, straight-away cancelled the registration number of the petitioner, for, as per the said Section, they ought to have issued prior notice to the dealer for any act of modification, amendment or cancellation of registration of a dealer. Therefore, it is the contention of the petitioner that unless and until the petitioner's registration certificate is activated by the respondent with immediate effect by issuing a direction to that effect, the petitioner will be put to irreparable loss and hardship.

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

4. The petitioner is a registered dealer under the Tamil Nadu Value Added Tax Act, 2006, with Registration in TIN No.33391360108. It appears that the petitioner has been continuously doing business under the name and style of M/s.Tamilnadu Engineers & Fabricators and they have been filing annual returns as a registered dealer in terms of Rule 7(7) of the TNVAT Rules by showing nil-returns. Whileso, all of a sudden, the goods sent from the petitioner's factory were detailed by the Commercial Taxes Department on 09.06.2015 on the basis that the petitioner's registration was cancelled. In this regard, the petitioner also sent his representation dated 12.06.2015 stating that the department ought to have issued prior notice before cancellation of their registration. But, there was no response from the respondent.

5. Therefore, this Court, finding that the department has not issued any prior notice or intimation to the petitioner before cancellation of the petitioner's registration as contemplated in Section 39(15) of the TNVAT Act, directs the respondent to reactivate the petitioner's registration forthwith. With this direction, the writ petition stands disposed of. No Costs. M.P.No.1 of 2015 is closed.

rkm

s/d-
Assistant Registrar(J)

True Copy

Sub-Assistant Registrar

To

The Assistant Commissioner (CT),
Pattaravakkam Assessment Circle,
Villivakkam, Chennai - 49.

+ 1 cc to Spl.Govt.Pleader (Taxes), SR 30262

+ 1 cc to Mr.Adithya Reddy, Advocate SR 29921

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