

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 30.06.2015

Coram

The Honourable Mr.JUSTICE T.RAJA

W.P.No.19066 of 2015

and

M.P.No.1 of 2015

M/s.Redington Gulf FZE-India Branch,
rep.by Senior Manager, Accounts
& Administration ... Petitioner

vs.

The Assistant Commissioner (CT),
Tambaram Assessment Circle,
No.19-A, Shiva Shanmugam Salai,
Tambaram West,
Chennai-600 045 ... Respondent

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the records of the impugned proceedings in Pdl:178/2015/A2 dated 27.2.2015, from the file of the respondent herein and to quash the same, in so far as it relates to the petitioner herein (at serial No.14) and direct the respondent herein to activate and restore the status of the petitioner's TIN:33400946058 from 27.2.2015, so as to enable the petitioner to file his monthly returns.

For Petitioner : Mr.MD.Ghafoor Ur Rahman

For Respondent : Mr.ANR.Jayapratap,G.A.

ORDER

This writ petition has been filed by M/s.Redington Gulf FZE-India Branch, challenging the impugned proceedings bearing No.Pdl:178/2015/A2, dated 27.2.2015, received by the petitioner, on 9.6.2015, when the official of the petitioner company visited the respondent's office and to quash the same, in so far as it relates to the petitioner at Serial No.14, with a further direction to the respondent to activate and restore the status of the petitioner's TIN:33400946058 from 27.2.2015, so as to enable them to file monthly returns.

2. Heard the learned counsel for the petitioner and Mr. ANR Jayapratap, the learned Government Advocate, who takes notice on behalf of the respondent.

3. The petitioner is carrying on the business of export of I T enabled services in Shriram Properties and Infrastructure Pvt.Ltd., - Special Economic Zone at Perungalathur, Chennai, with authorization to render IT Enabled Services. Though the petitioner was running the business of IT Enabled business, it has not transacted any sale activity. Therefore, the petitioner was filing 'nil' returns from the date of its registration.

4. When the matter stood thus, the petitioner tried to file the monthly returns for the month of February 2015, through online. But its access was blocked. Subsequently, on further verification from TIN - Search Internet web-site, the petitioner noticed that its registration was cancelled. Therefore, the petitioner has approached the respondent and informed that its registration has been cancelled without any notice. Thereupon, the petitioner sought for a copy of the notice and registration cancelling proceedings, which were also served on the petitioner only on 9.6.2015. Therefore, the grievance of the petitioner is that the respondent having issued the notice on 20.2.2015 giving only seven days' time to furnish explanation, ought not to have passed the impugned order on 27.2.2015. It is also the grievance of the petitioner that the notice dated 20.2.2015 was not even served on them. Admittedly, the said notice was served on the petitioner by the respondent only on 9.6.2015.

5. Be that as it may. When the respondent has issued the notice on 20.07.2015, calling upon the petitioner to submit its explanation as to why its registration should not be cancelled, the respondent ought not to have passed the impugned order on 27.2.2015. That apart, prima facie on the face of the impugned order, this Court could see that the copy of the notice was served upon the petitioner only on 20.3.2015 and the impugned order dated 27.2.2015 was furnished to the petitioner on 9.6.2015. Therefore, for all these infirmities, the impugned order cannot be sustained and the same is set aside. The writ petition stands allowed. The respondent is hereby directed to restore and reactivate the petitioner's TIN No.33400946058 forthwith on production of a copy of this order, 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. No costs. Connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

True Copy

Sub Assistant Registrar

Msk

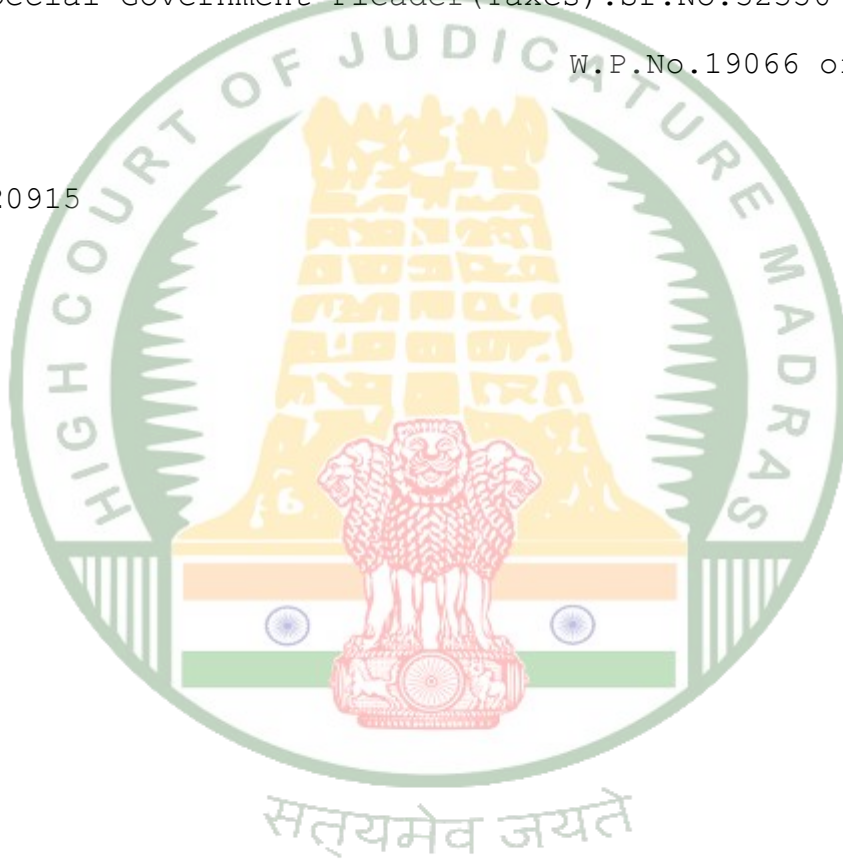
To

The Assistant Commissioner (CT),
Tambaram Assessment Circle,
No.19-A, Shiva Shanmugam Salai,
Tambaram West,
Chennai-600 045

1 cc to Mr.MD.Ghafoor Ur Rahman , Advocate Sr.No.32334
1 cc to Special Government Pleader(Taxes) .Sr.No.32356

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