

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.08.2015

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.20037 of 2015

Sunstrike Telecom Private Limited
(Formerly known as S.M.A.Impex Pvt. Ltd
represented by its Authorized Signatory
Sharad Mishra
No.54 (Old No.40), Kasi Estate,
4th Street, Ashok Nagar
Chennai 600 093

[Petitioner]

Vs

1. Commercial Tax Officer
Nolambur Assessment Circle
No.176, MTH Road
Villivakkam, Chennai 600 049.
2. Commercial Tax Officer,
Koyembedu Assessment Circle,
CMDA Administrative Building,
Koyembedu, Chennai 14.

[Respondents]

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of mandamus to direct the 1st respondent to give effect to the change of name and style of business as M/s Sunstrike Telecom Private Limited with effect from 12.03.2010.

For Petitioner : Mr.N.Murali

For Respondent : Mr.S.Manoharan Sundaram,
AGP (Taxes)

O R D E R

Heard the learned counsel for the petitioner and Mr.S.Manoharan Sundaram, learned Additional Government Pleader (Taxes), for the respondents.

2. This writ petition has been filed for the issuance of a writ of mandamus to direct the 1st respondent to give effect to the change of name and style of business as M/s Sunstrike Telecom Private Limited with effect from 12.03.2010.

3. The petitioner is a private limited company incorporated under the Companies Act and a registered dealer on the files of the respondent both under the Tamil Nadu Value Added Tax, 2006 (hereinafter referred to as TNVAT Act) and Central Sales Tax Act, 1956 (hereinafter referred to as the CST Act, 1956). The petitioner Company, originally carried on the business in the name and style of S.M.A.Impex Private Limited, later on, the name of the company was changed to Sunstrike Telecom Private Limited with effect from 06.01.2010. Necessary mandatory certificate was also obtained from the Registrar of Companies. The said certificate was handed over to the then respondent, the 2nd respondent herein, viz., Commercial Tax Officer, Koyembedu Assessment Circle, on 12.03.2010. Even thereafter, the 2nd respondent did not cause any change in their records. Due to re-organisation of assessment circle, the petitioner's assessment circle was changed from Koyembedu to Nollambur with effect from 01.07.2014. When the returns were filed for the assessment year 2013-14, the 1st respondent has denied to accept the said name change and had given the benefit only with effect from 02.03.2015. Therefore, the assessment order passed on 28.05.2015 for the assessment year 2013-14 in the name of SMA Impex Private Limited, denying to accept the declarations in Form C filed in the name of Sunstrike Telecom Private Limited, for the reason that the petitioner is carrying on the business in the name of SMA Impex Pvt. Limited is unsustainable. Unless the respondent makes the change and give effect to the change of name, the petitioner is handicapped in effecting changes in respect of filing returns. Therefore, the petitioner is before this Court.

4. Admittedly, the petitioner's original name is Tvl.SMA Impex Private Limited. Subsequently, the same was changed as Sunstrike Telecom Private Limited on 06.01.2010, by obtaining necessary certificate from the Registrar of Companies, which was handed over to the Commercial Tax Officer, Koyambedu Assessment Circle on 12.03.2010. Even thereafter, the said Commercial Tax Officer did not

cause any change in their records. Thereafter, the assessment circle got changed into Nolambur Assessment Circle due to re-organization of assessment Circle through G.O.Ms.No.23 of 2014. When that being the case, the 1st respondent has denied to accept the said name change and had given the benefit only with effect from 02.03.2015, which cannot be accepted.

5. Hence, there shall be a direction to the 1st respondent to incorporate the said name change from 12.03.2010 on the basis of the certificate issued by the Registrar of Companies, giving effect from 06.01.2010.

The writ petition is disposed of with the above direction. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

1. Commercial Tax Officer
Nolambur Assessment Circle
No.176, MTH Road
Villivakkam, Chennai 600 049.
2. Commercial Tax Officer,
Koyembedu Assessment Circle,
CMDA Administrative Building,
Koyembedu, Chennai 14.

1 CC to Mr.N.Murali, Advocate SR.No. 44932

1 CC to the Spl.Government Pleader (Taxes), SR.No. 45113

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CTK (CO)
PSI (09.09.2015)