

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.07.2015

CORAM:

THE HON'BLE MR. JUSTICE T.RAJA

W.P.No.22066 of 2015

Patanjali Chikitsalaya
Rep. by its Proprietorix
No.9 Ground Floor
New Balaji Nagar
Railway Station Road
Hosur-635 109.

[Petitioner]

Vs

The Assistant Commissioner
Commercial Taxes Department
Hosur (South)

[Respondent]

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of mandamus directing the respondent herein to activate the petitioners registration Certificates TIN NO.33363367200/13-14 issued under the Tamil Nadu Value Added Tax Act.

For petitioner : Mr.Adithya Reddy

For respondent : Mr.S.Kanmani Annamalai, AGP(T)

O R D E R

Heard the learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, who took notice for the respondent and with their consent, the main writ petition itself is taken up for disposal.

2. This writ petition has been filed by Patanjali Chikitsalaya, represented by its Proprietorix, seeking a writ of mandamus to direct the respondent to activate the petitioner's registration Certificate in TIN NO.33363367200/13-14 issued under the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as TNVAT Act).

3. Learned counsel for the petitioner would submit that the petitioner, who is a dealer in selling Patanjali Ayurvedic products and medicinal products, having registered under the TNVAT Act with effect from 14.02.2013, has been paying the tax regularly. While doing so, at the time of logging into the TNVAT website for

submission of annual tax returns, it was found that the Registration Certificate bearing No.33363367200, all of a sudden, put under the status "CANCELLED DEALER". Hence, the grievance of the petitioner, according to the learned counsel for the petitioner is that the petitioner has not been put on notice or in other words the petitioner has not been served with any sort of intimation with regard to cancellation of registration. The petitioner has been repeatedly making representations to the respondent to reactivate the registration certificate including their letter dated 04.04.2014. However, now only the respondent has issued notices dated 29.05.2015 for the years 2013-14 and 2014-15 under Section 21 of the TNVAT Act, proposing to assess the petitioner's turnover on the basis that the petitioner did not report any purchase or sales. It is the contention of the learned counsel for the petitioner that when the petitioner is always ready and willing to submit its returns, it was precluded from doing so only due to the illegal cancellation of its registration. Therefore, the learned counsel for the petitioner would submit that a direction may be issued to the respondent to consider and pass orders on the representation of the petitioner dated 23.06.2015 on merits at the earliest possible time.

4. Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Taxes) appearing for the respondent submitted that cancellation of the registration certificate of the petitioner cannot be made unilaterally without there being any notice whatsoever to the petitioner calling for the reply therefor. Therefore, the learned Additional Government Pleader (Taxes) would submit that the representation of the petitioner dated 23.06.2015 may be directed to be considered by the respondent on merits within a stipulated time.

5. Recording the submission made by the learned Additional Government Pleader (Taxes), finding that the petitioner's registration certificate bearing No.33363367200 has been put under the status "CANCELLATION DEALER", without there being any notice, this Court, hereby directs the respondent the Assistant Commissioner, Commercial Taxes Department, Hosur (South) to consider and pass appropriate orders on the representation of the petitioner dated 23.06.2015 on merits and in accordance with law, within a period of one week from the date of receipt of a copy of this order.

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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

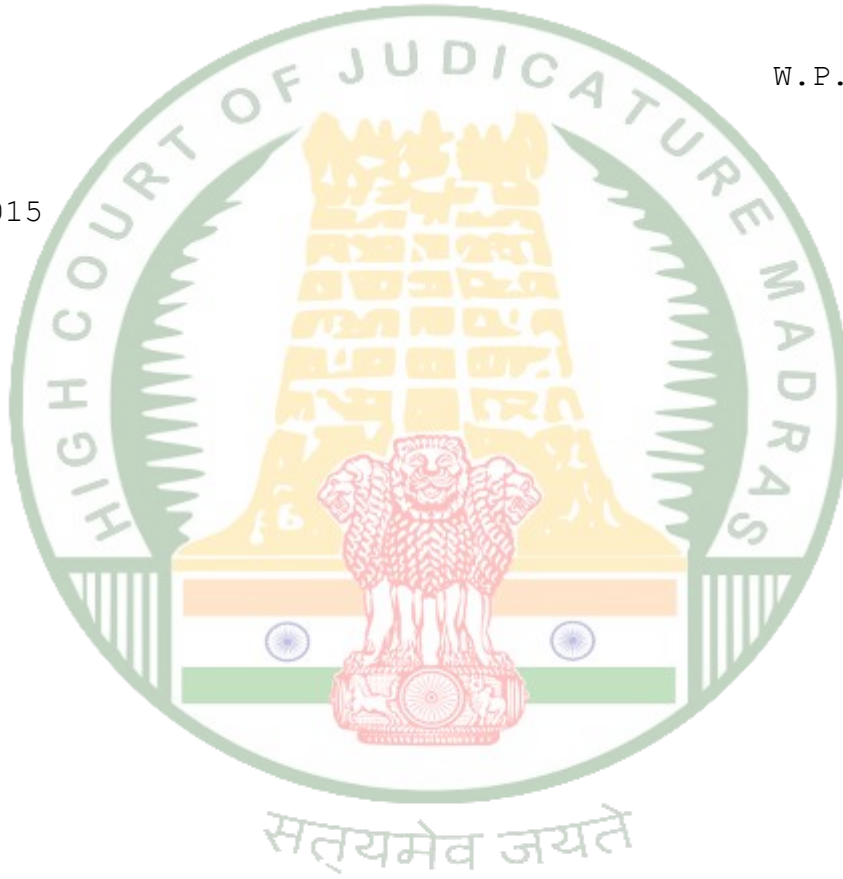
To

The Assistant Commissioner
Commercial Taxes Department
Hosur (South)

+1 cc to Mr.J.Adhitha Reddy Advocate sr.37351/15
+1 cc to Special Government Pleader(Taxes) sr.37596/15

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