

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2015

CORAM:

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

W.P.No.32915 of 2015

M/s.The Velan Petroleum Agencies
represented by its Proprietor
E.V.Muthukumara Ramalingam

... Petitioner

Vs

The Assistant Commissioner (CT)
Tiruppur Central - I Circle,
Tiruppur.

... Respondent

Writ petition filed under 226 of the Constitution of India for the issuance of writ of Certiorari to call for the records relating to the proceedings of the respondent in Cancellation ID.232838753 dated 31.08.2015 and quash the same.

For Petitioner : Mr.S.Prabhakaran

For Respondent : Mr.S.Kanmani Annamalai
Addl. Govt. Pleader

ORDER

Challenging the cancellation of the registration of the petitioner, the present writ petition came to be filed.

2.According to the petitioner, the petitioner is a registered dealer in petroleum products pursuant to the dealership granted by Indian Oil Corporation. While so, the respondent passed an order dated 31.08.2015 cancelling the registration of the petitioner retrospectively with effect from 01.04.2013, without providing any opportunity to the petitioner. Aggrieved against the same, the petitioner is before this Court.

3.Learned counsel for the petitioner submitted that though it has been stated in the impugned order that notice dated 31.07.2015 was issued, no such notice was served on the petitioner and hence, the order passed by the respondent

cancelling the registration of the petitioner without providing an opportunity to the petitioner, is arbitrary, illegal and in violation of the principles of natural justice. Learned counsel for the petitioner also submitted that the impugned order has been passed, without adducing any reason whatsoever in cancelling the registration of the petitioner. Therefore, the learned counsel prayed for quashing the same.

4. Heard the learned Additional Government Pleader appearing for the respondents.

5. Admittedly, the impugned order passed by the respondent is a non-speaking order, in and by which, the respondent, without assigning any reason, straight away cancelled the registration of the petitioner. Further, the perusal of the records would reveal that no notice was served and no opportunity of personal hearing was provided to the petitioner, before passing one such order. When Section 39(15) of the Tamil Nadu Value Added Tax Act, 2006 states that no application for registration shall be refused or cancelled, unless the dealer concerned has been given an opportunity of being heard, the impugned order dated 31.08.2015 passed by the respondent cancelling the registration of the petitioner is against the procedure laid down the Act and hence, the same is liable to be quashed. Accordingly, the same is quashed.

6. In the result, the writ petition is allowed. No costs. Consequently, connected Miscellaneous Petition is closed.

Sd/
ASSISTANT REGISTRAR()

/TRUE COPY/

SUB-ASSISTANT REGISTRAR

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To

The Assistant Commissioner (CT)
Tiruppur Central - I Circle,
Tiruppur.

+1 CC to MR.S.Prabhakaran Advocate. SR.NO. 66762
+1 CC to Govt.Pleader. SR.NO. 66737

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CO-KSJ
JD 30/12/2015