IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.11.2015

CORAM

THE HONOURABLE MR.JUSTICE R.MAHADEVAN

WP.No.37761 of 2015

Sri Hari Priyaa Associates by its Proprietrix
G.Girija Rani, Hosur 635 109 Petitioner

Vs.

1.The Assistant Commissioner (CT),
Hosur (North) Assessment Circle, Hosur

2.The Deputy Commercial Tax Officer/
Check Post Officer, Thoppur (Inward)
Thoppur Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the 1st Respondent to arrange to give effect to activate TIN 33793326078 of the Petitioner.

For Petitioner : Mr.R.Senniappan

For Respondents : Mr.S.Kanmani Annamalai, AGP

ORDER

By consent of the learned counsel on either side, this Writ Petition is taken up for final disposal. The learned Additional Government Pleader takes notice for the respondents. Heard both sides.

2. In this Writ Petition, the Petitioner seeks for a direction to the 1st Respondent to reactivate TIN 33793326078 of the Petitioner.

3. The Petitioner is a registered dealer in building materials and cables under the Tamil Nadu Value Added Tax Act 2006 and the CST Act 1956, holding TIN33793326078 and CST No.1153605. When the Petitioner transported HDPE Pipes for a value of Rs.2,50,155/-, purchased from M/s.Shankar Technologies (India) P Limited, Gorakpur, on 13.10.2015, the said goods were detained by the 2nd Respondent on the ground that the

registration certificate of the Petitioner was cancelled on 21.10.2014 and therefore, the Petitioner was insisted to pay a sum of Rs.50,350/-, as compounding fees for the release of the goods. On payment of the said amount, the goods were released. Then, on verification with the 2nd Respondent, the Petitioner came to know that the registration certificate was cancelled as early as on 21.10.2014. Hence, the Petitioner has filed this Writ Petition, contending that without giving a notice or opportunity of hearing to the Petitioner and without following the procedure for cancellation of registration, Registration of the Petitioner was canceled.

4. According to the Petitioner, they came to know about the cancellation of registration certificate of the Petitioner on 21.10.2014 only when their goods were detained on 13.10.2015 and through the goods detention notice, dated 20.10.2015. It is seen from the records that in the goods detention notice dated 20.10.2014, in the grounds of detention, it is stated that the goods were detained for the reason that the registration certification of the Petitioner was cancelled as early as on 21.10.2014 and on payment of the compounding fee demanded, the goods were released. It is the specific case of the Petitioner that pursuant to the said detention notice, though the Petitioner has been approaching and requesting the 1st Respondent by way of representations, neither a copy of the order of cancellation of the registration certificate nor any reason was given for such cancellation, which act of the authority is violative of principles of natural justice.

5. Though it has been stated by the Petitioner that they have been requesting the 1st Respondent by way of representations for issuance of a copy of the order of cancellation, no copy of such representation is filed in this regard. Hence, it is open to the Petitioner to make a representation before the 1st Respondent for issuance of a copy of alleged order of cancellation within two weeks from the date of receipt of a copy of this order and on such representation, the 1st Respondent is directed to issue a copy of the said order of cancellation of registration certificate of the Petitioner. If the TIN in question was deactivated by the said order, it is open to the Petitioner to challenge the same, in a manner known to law.

6. With the above directions, this Writ Petition is disposed of. No costs.

Srcm

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

To

1. The Assistant Commissioner (CT), Hosur (North) Assessment Circle, Hosur

2. The Deputy Commercial Tax Officer/Check Post Officer, Thoppur (Inward)Thoppur

+ 1 cc to Spl.Govt.Pleader (Taxes) SR 64877

+ 1 cc to M/s.R.Senniappan, Advocate SR 64652

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WP.No.37761 of 2015