IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:10.03.2015

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The Honourable MR. JUSTICE M.DURAISWAMY

W.P.No.6614 of 2015
and M.P.Nos.1 & 2 of 2015

M/s.Calico Industrial Suppliers [Petitioner]
(Wrongly mentioned as Calico
Industrial Suppy)
Rep by its Proprietor Udaram
No.3/5 Singanna Naicken Street
Chennai 1

Vs

The Assistant Commissioner (CT)
Broadway Assessment Circle
No.199 Thambu Chetty Street Chennai 1
[Respondent]

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorari to call for the records relating to the proceedings of the respondent in Rc. No.Nil dt 12.1.2015 and consequential cancellation of registration order in cancellation ID 702736370 dated 12.1.2015 and quash the same as illegal.

For Petitioner : Mr.T.Pramodkumar Chopda
For Respondent : Mr.Manoharan Sundaram, AGP(T)

ORDER

Mr.Manoharan Sundaram, learned Additional Government Pleader takes notice for the respondent.

2. By consent of both the counsels, the writ petition itself is taken up for final hearing at the admission stage.

3. The above writ petition has been filed by the petitioner Company to issue a writ of certiorari to call for the records relating to the proceedings of the respondent dated 12.01.2015 and consequential cancellation of registration order in Cancel I.D.702736370 dated 12.01.2015 and quash the same as illegal.

4. It is the case of the petitioner that the proceedings of the respondent is arbitrary and illegal and against the provisions of the Tamil Nadu Value Added Tax, 2006 (hereinafter referred to as "the Act") and Rules made thereunder. The respondent has cancelled the registration certificate with retrospective effect from

28.07.2010 through the proceedings dated 12.01.2015, which is contrary to Section 39(14) of the Act. When there is no enabling provision to cancel the registration certificate with retrospective effect, the respondent had passed the impugned proceedings without jurisdiction and authority of law. Since the impugned order was passed by the respondent without any authority of law, the same is liable to be quashed.

5. The learned counsel for the petitioner submitted that in similar circumstances, this Court in W.P.No.5173 of 2015 dated 03.03.2015 in the case of M/s.Vijaya Shree Metals vs. The Assistant Commisisoner (CT), Broadway Assessment Circle Chennai, had quashed the impugned order therein.

6. The learned Additional Government Pleader for the respondent also fairly submitted that the issue involved in the present writ petition is similar to the relief sought in W.P.No.5173 of 2015.

7. Since this Court had already quashed the similar order passed by the respondent in W.P.No.5173 of 2015, following the order passed in the said writ petition, I quash the impugned order dated 12.01.2015 and the writ petition stands allowed. The respondent is directed to restore the registration certificate of the petitioner forthwith on production of a copy of this order. It is open to the respondent to invoke Section 39(14) of the Act and proceed against the petitioner in accordance with law. If such proceedings is initiated under Section 39(14) of the Act, the petitioner is at liberty to defend the same on merits and in accordance with law.

No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To
The Assistant Commissioner (CT)
Broadway Assessment Circle
No.199 Thambu Chetty Street Chennai 1

+ 1 cc to Mr.T. Pramodkumar Chopda, Advocate SR.13191
+ 1 cc Government Pleader Sr.13791

SCD(CO)
EU 18.03.2015