

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 13.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.7084 of 2015

M/s.All Tec Developers Pvt. Ltd.
represented by its Director,
No.2, V.V.Giri Street,
S.M.Block, Jafferkanpet,
Chennai - 83. Petitioner

vs.

The Assistant Commissioner (CT),
Ekkatuthangal Assessment Circle,
No.46, Greenways Road,
Chennai - 28. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the impugned order in PDL/178/2015 dated 29.01.2015 received on 06.03.2015, from the file of the respondent herein, quash the same, insofar as it relates to the petitioner herein (Serial No.12) and direct the respondent herein to restore the registration status of the petitioner's TIN No.33950906519 from January 2015.

For Petitioner : Ms.Aparna Nandakumar

For Respondent : Mr.Manoharan Sundaram
Additional Government Pleader (Taxes)

O R D E R

Petitioner has filed this Writ Petition seeking to quash the proceedings of the first respondent in PDL/178/2015 dated 29.01.2015, insofar as it relates to the petitioner herein (Serial No.12) and to direct the respondent herein to restore the registration status of the petitioner's TIN No.33950906519 from January 2015.

2. Petitioner is a registered dealer with TIN No.33950906519 under the provisions of Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as 'Act 2006') and is an assessee on the file of the respondent. Petitioner is a property developer cum works contractor. Petitioner, being a works contractor, has opted for payment of tax at compounded rate of 2% on the total value of works contract in the year under section 6 of the Act 2006.

Petitioner has been filing returns in Form-L as prescribed under Rule 7(1)(e) of the Tamil Nadu Value Added Tax Rules, 2007. When the petitioner tried to file the online monthly return for the month of January 2015, the TIN status showed as deactivated and cancelled. The petitioner immediately approached the respondent and the respondent served the impugned order dated 29.01.2015 on 06.03.2015 cancelling the registration certificates of the petitioner along with 16 other dealers. Against such order, the present Writ Petition is filed.

3. Heard learned counsel for petitioner and learned Additional Government Pleader (Taxes).

4. It is an admitted case that the registration certificate and registration number of the petitioner are cancelled with retrospective effect, which cannot be sustained.

This Writ Petition is allowed. The proceedings of the first respondent in PDL/178/2015 dated 29.01.2015, is set aside. The matter is remitted back to the authority concerned to consider the case of the petitioner afresh on merits after giving due opportunity of being heard. Petitioner is entitled to have a say in the matter before 06.04.2015 in writing. Petitioner is entitled to personal hearing on 07.04.2015. If the petitioner fails to avail this opportunity, it is open to the authority concerned to pass orders on merits and in accordance with law. Since the impugned order is quashed, the TIN number given to the petitioner is restored. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

gm

To

The Assistant Commissioner (CT),
Ekkatuthangal Assessment Circle,
No.46, Greenways Road,
Chennai - 28.

1 cc to Mr. Ms.Aparna Nandakumar ,Advocate, SR.No.14578
1 cc to Spl.Government Pleader,Sr.No14443

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scd(co)
pmk.17.3.2015