

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 25.3.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.8393 of 2015

and

M.P.No.1 of 2015

GLS Impex Pvt. Ltd.,
represented by its Director,
R.Karpagam,
No.13 Race View Colony,
3rd Street Guindy,
Chennai 600 032. Petitioner
vs.
The Assistant Commissioner (CT),
Alandur Assessment Circle,
Chennai-28. Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent in Cancellation ID:767753572 dated 3.2.2015 served on 4.3.2015 and quash the same as being passed without jurisdiction and authority of law and also contrary to the principles of natural justice and further direct the respondent to restore the petitioner's TIN: 33800963686.

For Petitioner : Mr.R.Sivaraman

For Respondent : Mr.A.N.R.Jayapratap,
Additional Government Pleader (Taxes)

सत्यमेव जयते
O R D E R

Petitioner has come forward with the aforesaid prayer.

2. Petitioner is a registered dealer with TIN No. 33800963686 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 involved in trading of iron containers scrap. The 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 3.2.2015 cancelling the registration certificates of the petitioner. 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.

5. This Writ Petition is allowed. The proceedings of the first respondent in ID:767753572 dated 3.2.2015 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 15.04.2015 in writing. Petitioner is entitled to personal hearing on 16.04.2015. 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. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Alandur Assessment Circle,
Chennai-28.

+1 cc to Spl.Government Pleader,SR.16869

+1 cc to Mr.R.Sivaraman, Advocate,SR.16860.

sr(co)
krd 10/4

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