

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P.No.9034 of 2015

and

M.P.No.1 of 2015

M/s.Jai Neelanchana Precision Auto Components,
No.14, Poomagal 1st Street,
Ambal Nagar, Ekkattu Thangal,
Chennai - 600 032.
represented by its Partner,
Mr.K.Murugan

...Petitioner

vs.

The Assistant Commissioner (CT)
Guindy Assessment Circle,
Chennai - 600 028.

...Respondent

Writ Petition filed under section 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the connected records of the impugned order dated 26.02.2015 of the respondent herein and quash the same and consequently direct the respondent herein to activate the petitioner's registration certificate TIN No.33190905870 issued under the Tamil Nadu Value Added Tax Act.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.A.N.R.Jayapratap

Additional Government Pleader (Taxes)

O R D E R

Heard Mr.Adithya Reddy, learned counsel for petitioner and Mr.A.N.R.Jayapratap, learned Additional Government Pleader (Taxes). With the consent of both the parties, this writ petition is taken up for final disposal at the admission stage itself.

2. Petitioner has filed this writ petition seeking to quash the order of the respondent dated 26.02.2015 and to direct the respondent herein to activate the petitioner's registration certificate TIN No.33190905870 issued under the Tamil Nadu Value Added Tax Act.

3. Petitioner is a registered dealer on the file of the respondent under the provisions of Tamil Nadu Value Added Tax Act, 2006. The grievance of the petitioner is that the respondent, without issuing any show cause notice and without calling for any objection, cancelling the petitioner's registration certificate with retrospective effect.

4. Learned Additional Government Pleader is unable to support the contention of the Department.

5. On a perusal of the impugned order, this Court finds that it is an order in one sentence and no opportunity of personal hearing has been given to the petitioner. Hence, on this sole ground, the impugned order is liable to be set aside.

This Writ Petition is allowed and the impugned order is quashed. It is open to the respondent to proceed against the petitioner, if so advised, in accordance with law, after affording the petitioner an opportunity of personal hearing. Since the impugned order is quashed, the registration certificate of the petitioner, which was cancelled, stands restored. No costs. Consequently, connected miscellaneous petition is also closed.

Sd/-
Assistant Registrar(CS-IV)

//True Copy//

Sub Assistant Registrar

gm

To

The Assistant Commissioner (CT)
Guindy Assessment Circle,
Chennai - 600 028.

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1 CC to Mr.Adithya Reddy, Advocate SR.No. 17669

1 CC to Spl. Government Pleader (T), SR.No. 17847

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VGI (CO)

PSI (10.04.2015)



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