



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 05.03.2015

CORAM:

THE HONOURABLE MR. JUSTICE B. RAJENDRAN

WEB COPY

W.P. (MD) No. 2995 of 2015

Tvl. Vinoth Imports & Exporters
Represented by its Managing Partner
Thiru. P. Vinoth

... Petitioner

Vs.

1. The Principal Secretary / Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.
2. The Joint Commissioner of Commercial Taxes,
Ground Floor, Commercial Taxes Buildings,
Court Campus, Cantonment,
Trichy - 620 001.
3. The Deputy Commissioner of Commercial Taxes,
I Floor, Commercial Taxes Building,
20/3, Sachidanana Mooppanar Road,
Thanjavur - 613 001.
4. The Assistant Commissioner of Commercial Taxes,
Thanjavur - II Assessment Circle,
II Floor, Commercial Taxes Building,
20/3, Sachidanana Mooppanar Road,
Thanjavur - 613 001

... Respondents

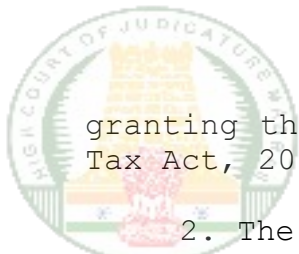
PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondents to assign a Taxpayer Identification Number under the Tamil Nadu Value Added Tax Act, 2006 to the petitioner and pay a monetary compensation of Rupees thirty lakhs for the loss of income and reputation and mental agony caused to the partners of the petitioner-firm on account of their abnormal and unjustifiable and continuing delay in granting the Certificate of Registration under the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner
For Respondents

: Mr. V. Perumal
: Mr. A. Muthu Karuppan, GA.

ORDER

The Writ Petition has been filed for issuance of a Writ of Mandamus, directing the respondents to assign a Taxpayer Identification Number under the Tamil Nadu Value Added Tax Act, 2006 to the petitioner and pay a monetary compensation of Rupees thirty lakhs for the loss of income and reputation and mental agony caused to the partners of the petitioner-firm on account of their abnormal and unjustifiable and continuing delay in



granting the Certificate of Registration under the Tamil Nadu Value Added Tax Act, 2006.

2. The petitioner has applied for the TIN Number way back in the year 2012. In fact, as per the reply of the first respondent dated 17.10.2012, certain clarifications have been sought from the higher authorities and they will give the TIN number, after getting the clarifications. According to the petitioner, inspite of that letter, for the past three years, no orders has been passed. Hence, he has come forward with this Mandamus.

3. The learned counsel appearing for the petitioner would submit that as per Clause © of Sub-section (1) of Rule 5 of the Tamil Nadu Value Added Tax Rules, 2007, the petitioner Firm deemed to have been duly registered and therefore, the 1st respondent ought to have assigned a Taxpayer Identification Number, within seven days on expiry of the said period I.e., on or before 15.10.2012, but he has failed to do so.

4. The learned counsel appearing for the respondents would only contend that since they are awaiting clarification to pass orders.

5. Taking into consideration of the fact that the matter is pending for the past few years, the 4th respondent is directed to pass appropriate orders in the TIN application, within a period of two months from the date of receipt of a copy of this order. Accordingly, the writ petition is disposed of. The prayer in the writ petition in so far as monetary compensation is concerned, it cannot be considered by this Court at this point of time and therefore, no order is passed in that. No costs.

Sd/-

Assistant Registrar(Writ)

/True copy/

Sub Assistant Registrar

MPK

To

1.The Principal Secretary / Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.

2.The Joint Commissioner of Commercial Taxes,
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II Floor, Commercial Taxes Building,
20/3, Sachidanana Mooppanar Road, Thanjavur - 613 001

+1cc to Mr.V.Perumal,Advocate in Sr NO.10820

+1cc to Special Government Pleader in Sr NO.10992

W.P. (MD) No.2995 of 2015

05.03.2015