

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CWP No. 15403 of 2015
Decided on : 13.08.2015**

M/s Zimidara Trading Company

... Petitioner

Versus

The State of Punjab and others

... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE RAMENDRA JAIN**

PRESENT: Mr. Avneesh Jhingan, Advocate
for the petitioner.

Mr. Piyush Kant Jain, Addl. AG, Punjab.

AJAY KUMAR MITTAL, J. (Oral)

Grievance in this writ petition filed under Article 226 of the Constitution of India is to direct the respondents to restore the Registration Certificate (R.C.) of the petitioner firm.

2. The petitioner filed the online returns for the 4th quarter report of 2013-2014, which were not accepted by the systems of the respondents.

In these circumstances, the petitioner has prayed that it appears that the Registration Certificate has been cancelled which be directed to be restored.

3. Learned State counsel has produced the record, wherein, an order cancelling the Registration Certificate was passed on 22nd August, 2013. This fact is seriously disputed by the learned counsel for the petitioner by relying upon Annexure P-2 to submit that the online returns filed in January, 2014 for 3rd quarter of 2013-14 had been accepted inspite of the same.

Faced with this situation, learned State counsel submitted that

the respondents shall pass a fresh order in accordance with law either to allow the benefit of the Registration Certificate or to discontinue the Registration Certificate for which opportunity of hearing shall be afforded to the petitioner.

5. Accordingly, while disposing of the present writ petition, we direct that respondent No.2 shall pass a speaking order regarding continuation/discontinuing the Registration Certificate of the petitioner. Needless to say, this shall be done after affording an opportunity of hearing to the petitioner and by passing a speaking order in accordance with law. This shall be done within a period of one week from the date of receipt of certified copy of this order.

6. The original record be returned to the learned State counsel after receipt.

(AJAY KUMAR MITTAL)
JUDGE

(RAMENDRA JAIN)
JUDGE

August 13, 2015

J.Ram