

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.7.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition No.4891 of 2013
and
MP.Nos.1 and 2 of 2013

S.K.Pharma Distributors,
rep.by Proprietor Mr.M.Kiran Raj Mehta ... Petitioner

Vs

The Assistant Commissioner (CT)
Evening Bazaar Assessment
Circle, Chennai-1. ... Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari to call for the records of the respondent in RC. No.178/2013/A-2 and quash the common proceeding dated 30.1.2013 in so far as sl.No.1 with reference to the petitioner is concerned, as the same is not sustainable in law.

For Petitioner : Mr.Md.Ghafoorar Rahman

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

ORDER

Heard Mr.Md. Ghafoorar Rahamn, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner has filed this writ petition challenging the order dated 30.1.2013, by which, the petitioner's registration certificate under the provisions of the Tamil Nadu Value Added Tax Act, 2006, has been cancelled.

3. The order of cancellation has been passed in violation of Section 39(15) of the said Act, which states that no application for registration or for a copy or duplicate of the certificate

under this Section shall be refused and no order under Sub-Section (14) shall be made, unless the dealer concerned has been given an opportunity of being heard. The impugned order is an order passed under Section 39(14) of the said Act and in terms of the mandate contained in Section 39(15) of the said Act, an opportunity of personal hearing is mandatory. However, this has not been done. Therefore, the impugned order calls for interference.

4. Accordingly, the writ petition is allowed and the impugned order is set aside in so far as the petitioner is concerned namely M/s.S.K.Pharma Distributors. The matter is remitted back to the respondent for granting an opportunity of personal hearing to the petitioner. No costs. Consequently, the above MPs are closed.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (CT),
Evening Bazaar Assessment Circle,
Chennai-1.

+1cc to Mr.Md.Ghafoorar Rahman, Advocate, S.R.No.39130
+1cc to the Special Government Pleader(T), S.R.No.38491

W.P.No.4891 of 2013

and

M.P.Nos.1 and 2 of 2013

KS (CO)
CA(23/07/2016)

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