

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.06.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20527 of 2016

M/s.Parasakti Promoters
rep by Partner,
Door No. New 163, Anna Salai,
Chennai-600 002. ... Petitioner

Vs.

The Assistant Commissioner (CT),
Anna Salai Assessment Circle,
4th Floor, PAPJM Commercial Taxes Building,
Greens Road,
Chennai-600 006. ... Respondent

This writ petition is preferred under Article 226 of the Constitution of India praying for the issue of a writ of mandamus to direct the respondent to restore TIN 33680600875 (registration certificate) of the petitioner and treat the petitioner as a registered dealer from the effective date of cancellation.

For Petitioner : Mr.Md.Ghafoor Ur Rahman

For Respondent : Mr.S.Kanmani Annamalai, AGP

ORDER

Heard Mr.Md.Ghafoor Ur Rahman, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepting notice for the respondent.

2 The petitioner seeks for the issue of a writ of mandamus to restore the registration made under the provisions of the Tamil Nadu Value Added Tax Act, 2006. The petitioner came to know from the website of the Commercial Taxes Department that the petitioner's registration certificate has been cancelled on the alleged ground "stopped Business Dealer". The petitioner immediately submitted a representation on 12.2.2015, stating that he has not been furnished a copy of the order of cancellation nor has he been put on notice about the same. The petitioner would state that they never reported to the respondent that they have stopped the business. The petitioner was shocked to receive the notice dated 13.5.2016,

stating that as if the petitioner has intimated that their business has been stopped with effect from 1.4.2012 and based on that, the competent registering authority, by order dated 27.8.2012, has cancelled the petitioner's registration certificate.

3 It appears that the petitioner has independently challenged the notice dated 13.5.2016. However, since the representation dated 12.2.2015 is pending with the respondent, there shall be a direction to the respondent to consider the said representation dated 12.2.2015 and pass appropriate orders on merits and in accordance with law. If the order of cancellation has not been already served on the petitioner, then the authenticated copy of the said order shall be served on the petitioner. The above said direction shall be complied with within a period of three weeks from the date of receipt of copy of the order. The writ petition is disposed of accordingly. No costs.

Sd/-

Assistant Registrar (CS-IV)

//True Copy//

Sub Assistant Registrar

vvk

To

The Assistant Commissioner (CT),
Anna Salai Assessment Circle,
4th Floor, PAPJM Commercial Taxes Building,
Greens Road,
Chennai-600 006.

1 cc to Mr.Md.Ghafoor Ur Rahman, Advocate, sr.33454

1 cc to The Government Pleader, sr.34334

W.P.No.20527 of 2016

ppa co
kra 29.06.2016