

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.33146 of 2015

Tvl.Sri Sudarshan Industries,
Represented by its Proprietor
Mr.Gururajan,
No.32, Agaram, Zuzuwadi Panchayat,
Hosur - 635 126.

... Petitioner

Vs.

The Assistant Commissioner,
Commercial Taxes Department,
Hosur (North Assessment Circle).

... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Mandamus, directing the respondent herein to dispose of the petitioner's representation dated 25.09.2015 by ordering re-activation of the petitioner's registration Certificate's TIN No,33403323722 issued under the Tamil Nadu Value Added Tax Act.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.Manokaran Sundaram
Additional Government Pleader

O R D E R

Heard Mr.Adithya Reddy, learned counsel appearing for the petitioner and Mr.Manokaran Sundaram, learned Additional Government Pleader appearing for the respondent and with their consent, the writ petition is taken up for disposal.

2.The petitioner is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (hereinafter referred to as TNVAT Act) from the year 2009. Due to certain issues faced by the petitioner, he could not carry on the business activities and without notice to the petitioner, the registration certificate has been

cancelled. Therefore, the petitioner made a representation on 25.09.2015 requesting the respondent to communicate the reasons for cancellation, so that he can challenge the same. Till date, the same has not been considered. Therefore, the petitioner is before this Court.

3.In the light of the above, there will be a direction to the respondent to furnish the reasons for cancellation of the petitioner's registration certificate under the TNVAT Act within a period of three weeks from the date of receipt of a copy of this order and on such reasons being furnished, the petitioner shall work out the remedies in the manner known to law.

4.With the above direction, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

cse

To

The Assistant Commissioner,
Commercial Taxes Department,
Hosur (North Assessment Circle).

+lcc to Mr.Adithya Reddy, Advocate, S.R.No.43579
+lcc to the Special Government Pleader(T), S.R.No.43595

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GR(CO)
CA(23/08/2016)

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