IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.02.2016

CORAM

THE Hon'ble Mr.JUSTICE M. DURAISWAMY

W.P.No.39388 of 2015
and
M.P.No.1 of 2015

M/s SKY KING AGENCIES,
rep by its Partner,
New No.91, 1st Main Road,
Anna Nagar,
Chennai - 600 102 .. Petitioner

Vs.

The Assistant Commissioner (CT),
Amaindakarai Assessment Circle,
Chennai - 600 010
.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorarified Mandamus to call for the records relating to the cancellation proceedings in PDL 178/2014/A2 dated 31.12.2014 and quash the illegal cancellatioin of registration in PDL 178/2014/A2 dated 31.12.2014 and direct the respondent to restore the sales tax registration certificate under TNVAT and CST Acts and direct the respondent to provide an opportunity of personal hearing to thepetitioners.

For Petitioners:Mr.C.Baktha Siromoni

For Respondent :Mr.Manoharan Sundaram
AGP (T)

ORDER

The petitioners have filed the above writ petition to issue a Writ of Certiorarified Mandamus to call for the records relating to the cancellation proceedings in PDL 178/2014/A2 dated 31.12.2014 and quash the illegal cancellatioin of registration in PDL 178/2014/A2 dated 31.12.2014 and direct the respondent to restore the sales tax registration certificate under TNVAT and CST Acts and direct the respondent to provide an opportunity of personal hearing to the petitioners.

2. The learned counsel for the petitioners submitted that even without giving an opportunity of personal hearing to the petitioners, the respondent had cancelled the sales tax registration certificate. Further, the learned counsel submitted that not giving an opportunity of personal hearing, is violation of principles of natural justice. That apart, the learned counsel submitted that this court in a judgment reported in 2015 (86) VST 127 (Mad) (B. Saravanan and others vs Commercial Tax Officer, Mannargudi Assessment Circle, Mannargudi) (in WP Nos.29485 to 29487 of 2014) has set aside the order passed by the respondent, wherein, the respondent cancelled the certificate without affording an opportunity of personal hearing to the petitioners therein.

3. Mr.S.Manoharan Sundaram, learned Additional Government Pleader, appearing for the respondent, submitted that the respondent may be directed to decide the matter afresh, after affording an opportunity of personal hearing to the petitioners.

4. Having regard to the submissions made by the learned counsel on either side and taking note of the fact that the respondent had passed the impugned order without giving an opportunity of personal hearing to the petitioners, which is violative of the principles of natural justice, I am of the considered view that the impugned order is liable to be setaside.

5. Accordingly, the impugned order dated 31.12.2014, passed by the respondent, is set aside and the matter is remanded back to the respondent for fresh consideration. The respondent is directed to give an opportunity of personal hearing to the petitioners and decide the matter afresh.

6. With these observations, the writ petition is disposed of. No costs. Consequently, connected MP is closed.

sr Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Assistant Commissioner (CT),
Amaindakarai Assessment Circle,
Chennai - 600 010.

+ 1 CC TO Mr.C.Baktha Siromoni, ADVOCATE SR 12455

KR/1/3/16

W.P.No.39388 of 2015