

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2016

CORAM

The Hon'ble Mr. Justice R. Mahadevan

Writ Petition No. 39628 of 2015

Tvl. Sri Guru Traders,
rep. by its Proprietrix,
No. 6/16, Sundara Vinayagar Koil Street,
Old Washermanpet, Chennai - 600 021. ... Petitioner

Vs.

The Assistant Commissioner (CT)
Old Washermanpet - I Assessment Circle,
No. 20, K.A. Koil Street, Chennai - 600 021. ... Respondent

Prayer

Writ petition has been filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to direct the respondent to consider the representation of the petitioner, dated 20.11.2015 and to revoke the cancellation of the registration of the petitioner in TIN 33071223514.

For Petitioner : Mr. A. Ravichandran

For Respondent : Mr. S. Manoharan Sundaram
Additional Government Pleader

O R D E R

This Writ Petition is filed for issuance of Writ of Mandamus to direct the respondent to consider the representation of the petitioner, dated 03.11.2015, and to revoke the cancellation of the registration of the petitioner in TIN 33801103172.2.

2. The case of the petitioner, as stated in the affidavit, filed in support of this Writ Petition is that, the petitioner is a dealer in Rubber Fabrication, registered under TNVAT Act, bearing Registration No. 33071223514. Initially, the petitioner conducted their business at No. 4, Mannappa Mudali Street, Old Washermanpet, Chennai - 600 021. Now, they shifted their business house to No. 30 A, Namasivaya Mudali Street, R.K. Nagar, Old Washermanpet, Chennai - 600 021. The petitioner also, vide letter, dated 03.09.2015, intimated the respondent, regarding their change of address, and the same was also acknowledged by the respondent on 04.09.2015. Whiles, when the petitioner

verified the status of their registration through online, on 20.11.2015, to their shock and surprise, they found that their registration was cancelled. Hence, the petitioner made a representation, dated 20.11.2015, seeking to revoke the cancellation of the registration certificate of the petitioner. Since the same evoked no response, the petitioner is before this Court, seeking for the aforementioned relief.

3. The learned counsel appearing for the petitioner submitted that, without following the provisions of Section 39 (14) & (15) of TNVAT Act, the respondent cancelled the registration certificate of the petitioner. Such exercise by the assessing authority for cancellation of the registration certificate is not supported by any legal provision. Hence, the learned counsel prayed for appropriate direction to be issued to the respondent to consider the case of the petitioner on the basis of their representation, dated 20.11.2015.

4. The learned Additional Government Pleader for the respondent fairly submitted that the petitioner must be put on notice before effecting cancellation of their registration certificate. He also submitted that, it could be due to inadvertent mistake, and hence, sought to direct the respondent to consider the representation of the petitioner within time frame.

5. In view of the above, this Writ Petition is disposed of, by directing the respondent to consider the petitioner's representation, dated 20.11.2015, made for revocation of the cancellation of registration certificate, and after affording due opportunity to the petitioner, necessary orders be passed within a period of four weeks from the date of receipt of a copy of this order. No costs.

sd

Sd/-

Asst.Registrar

/true copy/

Sub Asst. Registrar

To

The Assistant Commissioner (CT)
Old Washermanpet -I Assessment Circle,
No.20, K.A.Koil Street, Chennai - 600 021.

+ 1 cc to Mr.A.Ravichandran, Advocate Sr 1873

+ 1 cc to Spl.Govt.Pleader (Taxes) Hct, Mds-104. Sr 1906

BVR/CO

KR/21/1/16

Writ Petition No.39628 of 2015