

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2016

CORAM

The Hon'ble Mr.Justice R.Mahadevan

Writ Petition No.39629 of 2015

Tvl.Yogalakshmi Constructions,
rep. by its Proprietor,
K.Devendra Babu,
Door No3/4A, Kavarai Street,
Kaladipet, Chennai - 600 019.

... Petitioner

Vs.

The Assistant Commissioner,
Thiruvotriyur Assessment Circle,
Chennai - 600 019.

... 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 03.11.2015 and to revoke the cancellation of the registration of the petitioner in TIN 33801103172.

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. The case of the petitioner, as stated in the affidavit, filed in support of this Writ Petition is that, the petitioner is a Private Limited Company, registered under TNVAT Act, bearing Registration No.33801103172. They have been regularly filing their returns and have been paying their taxes thereon, without fail in the books of the respondent. Whiles, when the petitioner verified the status of their registration through online, on 30.10.2015, to their shock and surprise, they found that their registration was cancelled. Hence, the petitioner made a representation, dated 03.11.2015, seeking to restore

their registration in order to continue their business. 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 03.11.2015.

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 03.11.2015, made for restoration of their registration, 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,
Thiruvotriyur Assessment Circle,
Chennai - 600 019.

+ 1 cc to Mr.A.Ravichandran, Advocate Sr 1872

BVR/CO
KR/21/1/16

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