

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.06.2016

CORAM:

THE HON 'BLE MR. JUSTICE T.S.SIVAGNANAM

Writ Petition No.22458 of 2016

Tvl. King Flyash Bricks,
Represented by its Partner,
P.Rajkumar,
No.157/5 Maniyanur (P.O.), P.Velur (T.K.),
Namakkal District ... Petitioner

Versus

The Assistant Commissioner (CT),
Namakkal (Rural) Assessment Circle,
Namakkal ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, seeking for a writ of mandamus, to direct the respondent to arrange to remove the petitioner's TIN number from the list of cancelled dealer, appears to have been made available in the Departmental Website, and further direct the respondent to give effect and activate TIN Number 33583764100 immediately.

For Petitioner : Mr. R.Senniappan
For Respondent : Mr. Manokara Sundaram,
A.G.P.,

O R D E R

Heard Mr.R.Senniappan, learned counsel appearing for the petitioner and Mr. Manokara Sundaram, learned Additional Government Pleader, appearing for the respondent. By consent of the learned counsel for both sides, the writ petition itself is taken up for final disposal.

2. The petitioner, who was a registered dealer on the file of the respondent, under the provisions of the Tamil Nadu Value Added Tax Act, 2006, (TNVAT 2006), has filed this writ petition, to direct the respondent to remove the petitioner's TIN number, from the list of cancelled dealers and to activate TIN No.33583764100, so as to enable the petitioner to file their returns.

3. As rightly pointed out by the learned Additional Government Pleader, the petitioner has not challenged the cancellation of their registration, but only seeks for a writ of mandamus to restore the registration, which cannot be issued without setting-aside the cancellation of the petitioner's registration.

4. However, the petitioner should not be left without any remedy. Therefore, there will be a direction to the petitioner to file a representation before the respondent, requesting for restoration of the petitioner's TIN number and on receipt of the said representation, the respondent shall consider the same and pass appropriate orders, on merits and in accordance with law, within a period of two weeks from the date of receipt of a copy of the representation, after affording an opportunity of personal hearing to the petitioner. If the petitioner is able to make out a case that the cancellation was not justified, then it is open to the respondent to pass appropriate orders for restoration of the petitioner's registration.

5. With the above directions, this writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

1. The Assistant Commissioner (CT),
Namakkal (Rural) Assessment Circle,
Namakkal.

+1cc to M/S.R.Senniappan, Advocate Sr.36574

W.P.No.22458 of 2016

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srg 30/06/2016