IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.10.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.35879 of 2016
and
WMP.No.30816 & 30817 of 2016

Tvl.Rajalakshmi Agencies
rep.by its Partner
No.40/2, V.P.M.Complex,
Kurinjipadi-607 303
Duddalore Dist ... Petitioner

Vs.

The Assistant Commissioner (Ct),
Cuddalore Taluk ... Respondent

Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified mandamus calling for the records of the respondent cancelling the VAT registration of the petitioner in TIN No.33554402425 vide Na.Ka.No.1326/2012, dated 31.10.2012, quash the same and to revoke the cancellation of TNVAT registration in respect of the petitioner alone as being illegal and unconstitutional and made without following due process of law and to forthwith direct the respondent to restore the VAT registration of the petitioner with immediate effect.

For Petitioner : Mr.A.Ravichandran

For Respondent : Mr.K.Venkatesh, Government Advocate

ORDER

Heard Mr.A.Ravichandran, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, who accepts notice for the respondent and with the consent of parties, the writ petition itself is taken up for final disposal.

2. In this writ petition, 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 Act), has sought for issuance of a writ of certiorarified mandamus to quash the order, dated 31.10.2012, by which the petitioner's

registration under the TNVAT Act has been cancelled.

3. The petitioner's case is that the reason assigned by the respondent for the alleged cancellation is frivolous in the light of the fact that they have been issued with a PAN Card and if they have been called upon by the respondent to produce the PAN Card, they would have readily produced the same. In any event, the cancellation of registration has been done without notice and without affording an opportunity of personal hearing. That apart, the respondent has not mentioned anything about the cancellation of registration, when he passed the assessment orders, dated 8.4.2015, for the assessment years 2011-12, 2012-13 and 2013-14 and even the same has been brought to the notice of this Court in the earlier writ petitions in W.P.Nos.16672, 16673 and 16674 of 2016, which the petitioner had filed challenging the assessment orders.

4. In the light of the above, the finding rendered by the respondent in the impugned order in so far as it relates to the petitioner's cancellation of registration is set aside and the respondent is directed to restore the petitioner's registration and then call upon the petitioner to produce the PAN Card and if there is any discrepancy, then the respondent has to issue notice and then proceed in accordance wit law.

5. The writ petition is allowed. No costs. Connected miscellaneous petitions are closed.

msk

Sd/-
Assistant Registrar (CS-)

/TRUE COPY/

Sub-Assistant Registrar

To

The Assistant Commissioner (Ct),
Cuddalore Taluk

+1 CC Mr.A.Ravichandran Advocate SR.No.57917

+1 CC Special Government Pleader (Taxes) SR.No.58143

W.P.No.35879 of 2016

RK

MSI 08/11/2016