

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.11.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.36965 of 2016 and

W.M.P.Nos.31767 and 31768 of 2016

1 Samrat Construction and Contractor
Rep by Proprietor M.K.Thiyagarajan
No.104/E Main Road
Melathiruppalakudi
Mannargudi
Thiruvarur 614 018 ... Petitioner

Vs.

1 The Commercial Tax Officer
Mannargudi
Thiruvarur District ... Respondent

Writ Petition has been filed under Article 226 of the Constitution of India to issue Writ of Certiorarified Mandamus calling for the records in cancellation Id 307666263 dated 26.9.2014 on the file of the respondent and quash the same as illegal, contrary to law and direct the respondent to pass orders in accordance with law.

For Petitioner : Mr.D.Veerasekaran

For Respondent :Mr.S.Kanmani Annamalai, A.G.P

O R D E R

Heard Mr.D.Veerasekaran, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondent.

2. The petitioner, who was a registered dealer under the Tamil Nadu Value Added Tax Act (TNVAT Act), is aggrieved by the impugned order, cancelling his registration with retrospective effect from 29.8.2014.

3. When this writ petition came up for admission before this Court, the Court directed the Additional Government Pleader to get instructions as to whether a show cause notice was issued to the petitioner, prior to effecting the cancellation. The learned Additional Government Pleader, on instructions, submitted that though the records showed that there is a notice, but there is no record to show the notice was served on the petitioner. This is sufficient to hold that the impugned order has been passed in violation of the principles of natural justice.

4. Accordingly, the writ petition is allowed. The impugned order is set aside and the respondent is directed to restore the petitioner's registration forthwith. Thereafter, it is open to the respondent to issue show cause notice, if the petitioner has committed any violation of the provisions of the law, and decide the matter after affording an opportunity of personal hearing to the petitioner. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

ajr

To

1 The Commercial Tax Officer
Mannargudi
Thiruvarur District

1 cc to M/s. D. Veerasekaran, Advocate, Sr. 63747
1 cc to Spl.Government Pleader, Sr. 64089

W.P.No.36965 of 2016

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