BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.09.2016

C O R A M

THE HONOURABLE MR.JUSTICE T.RAJA

Writ Petition(MD)No.16520 of 2016
and
W.M.P(MD)Nos.12051 and 12052 of 2016

TVL.Unique Barrier Films,
represented by its Partner
Thiru T.Muralidharan,
No.17/2, Na.Viruthunagar,
Viruthunagar 626 001. .. Petitioner

Vs.

1.The State of Tamil Nadu,
represented by its Secretary to Government,
Department of Commercial Taxes and Registration,
Fort.St.George,
Chennai - 600 009.

2.The Commissioner of Commercial Taxes,
Second Floor, Ezhilagam,
Chepauk,
Chennai - 600 005.

3.The Commercial Tax Officer-I,
Commercial Taxes Building,
Madurai Road,
Virudhunagar District. ..Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari calling for the records relating to the impugned order passed by the third respondent in cancellation of the TIN No. of the Petitioner in ID.10101020787210, dated 01.06.2016 downloaded from the department wed-site on 03.08.2016 and to quash the same.

For Petitioner : M/s.M.Md.Ibrahim Ali

For Respondents : Mr.R.Karthikeyan
Addl.Govt.Pleader

O R D E R

Mr.R.Karthikeyan, learned Additional Government Pleader takes notice for the respondents and by consent, the Writ Petition is taken up for final disposal at the stage of admission itself.

2.The Petitioner challenging the impugned order cancelling the Registration Certificate issued under both Tamil Nadu VAT Act, 2006 and Central Sales Tax Act, 1956, has filed the present Writ Petition on the ground that the third respondent without giving personal hearing has wrongly cancelled the TIN Number of the Petitioner. He would further submit that as per section 39(15) of the Tamil Nadu VAT Act, 2006, notice has to be given to the Petitioner inviting reply as to why his TIN Number should not be cancelled.

3.But now in the present case, Section 39(15) of the Tamil Nadu VAT Act, 2006 has been completely violated and as a result of which, the Petitioner has been condemned of being heard.

4.Heard the learned counsel for the Petitioner as well as the learned Additional Government Pleader appearing for the respondents.

5.The impugned order, dated 01.06.2016 cancelling the original Registration Certificate issued under both Tamil Nadu VAT Act, 2006 and Central Sales Tax Act, 1956 has not shown any single reason for cancellation of the TIN number. The letter is very clear that before cancelling the original Registration Certificate, no prior notice was issued calling for a detailed reply or objection. Moreover, he was not given any personal hearing. Therefore, the order impugned herein is liable to be set aside.

6.For the reasons stated above, the Writ Petition is allowed and the impugned order passed by the third respondent in cancellation of the TIN No. of the Petitioner in ID.10101020787210, dated 01.06.2016 down-loaded from the department web-site on 03.08.2016 is set aside. However, it is open to the respondents to invoke Section39(14) of the Tamil Nadu VAT Act, 2006 in the manner known to law and in accordance with law. Consequently, connected Miscellaneous Petitions are closed. No costs.

Sd/-
Assistant Registrar(CS I)

/True copy/

Sub Assistant Registrar

To

1.The Secretary to Government,
Government of Tamil Nadu,
Department of Commercial Taxes and Registration,
Fort.St.George,
Chennai - 600 009.

2.The Commissioner of Commercial Taxes,
Second Floor, Ezhilagam,
Chepauk,
Chennai - 600 005.

3.The Commercial Tax Officer-I,
Commercial Taxes Building,
Madurai Road,
Virudhunagar District.

+1cc to M/s.Mohamed Ibrahim Ali, Advocate SR.No.49560
+1cc to special Government Pleader SR.No.50041

vsn
sm:PV:16/09/2016:3P/6C

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