

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.9412 of 2017  
and  
W.M.P.No.10377 of 2017

Tvl. Homerun Sports Private Ltd,  
rep.by its Manager, M.Prabhakaran,  
No.142, G.5 & G6, Phenix Market City,  
Velachery, Chennai 42. ... Petitioner

Vs.

The Assistant Commissioner (CT),  
Velachery(C) Assessment Circle,  
No.28, 2<sup>nd</sup> Floor,  
Greenways Road,  
Chennai-28. ... Respondent

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorari, calling for the records on the files of the respondent dated 21.03.2017 cancelling the petitioner registration in TIN number 33330990280 through cancellation ID 10101260272996 dated 21.03.2017 and quash the same being violated the principles of natural justice, illegal, invalid and against the law and also law laid down by this court.

For Petitioner : Mr.D.Vijayakumar

For Respondent : Mr.K.Venkatesh,  
Government Advocate

W E B C O P Y  
O R D E R

Mr. K.Venkatesh, learned Government Advocate takes notice for the respondent and by consent, the main writ petition itself is taken up for final disposal.

2. The Petitioner is aggrieved against the order passed by the respondent cancelling the Registration Certificate. The petitioner is a registered dealer both under the Tamil Nadu VAT Act and Central Sales Tax Act, 1956. The respondent, by way of

the impugned order cancelled the registration of the petitioner under both the enactment with effect from 01.02.2017 on the reason that the petitioner did not pay the tax despite repeated notice.

3. The grievance of the petitioner before this Court is that the respondent has not issued any notice to the petitioner before passing the impugned order. Therefore, it is contended that the impugned order violates the principles of natural justice.

4. A careful perusal of the impugned order would show that though the respondent has shown in the reference column as though a notice was issued to the petitioner, the very date of notice referred to in the impugned order would show that the same was stated to have been issued on the very same date on which the impugned order was also passed. In other words, both the notice and impugned order were passed on one and the same day. I do not think that the respondent is justified in indulging in such mechanical action, whatever may be the reason for such cancellation. Needless to say that before cancelling the registration based on certain reasons, the respondent must call upon the petitioner to show cause as to why such action should not be taken, by specifically indicating the reasons for such proposed action. In this case, the respondent has not chosen to do so. On the other hand, the impugned order was passed straightaway without affording an opportunity of hearing to the petitioner. Therefore, it cannot be sustained in the eye of law as it violates the principles of natural justice.

5. Accordingly, the Writ Petition is allowed and the impugned order is set aside. It is opened to the respondent to initiate fresh action against the petitioner, if at all such action is warranted under law, by strictly following the due procedures contemplated under the law. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

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Sub Assistant Registrar

vsi

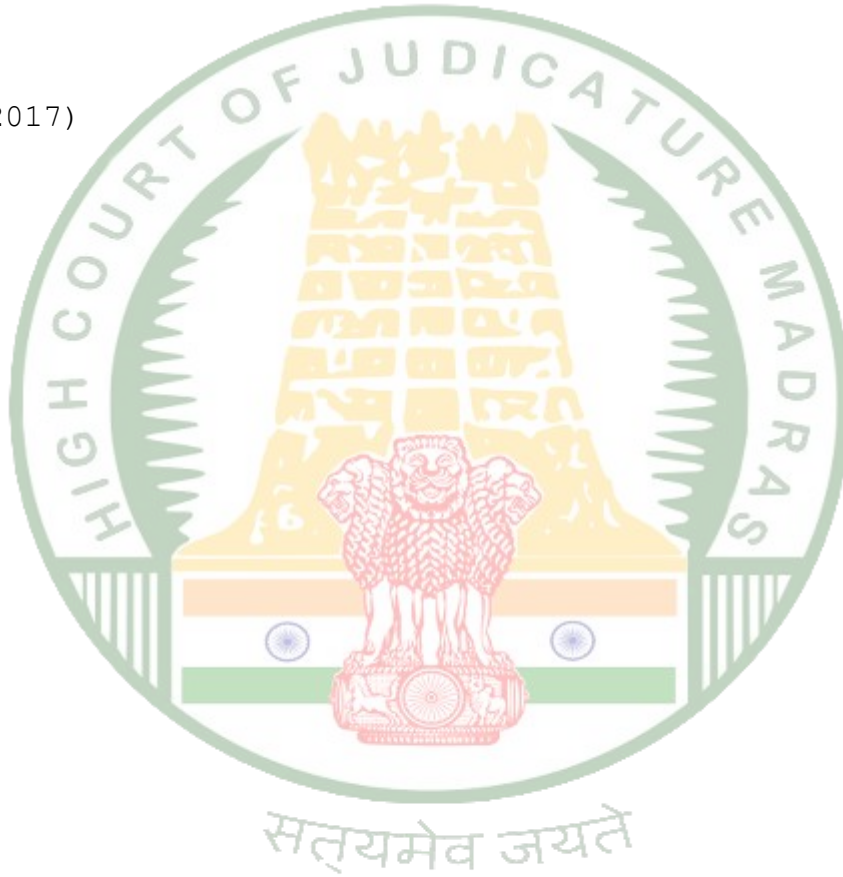
To

The Assistant Commissioner (CT),  
Velachery(C) Assessment Circle,  
Greenways Road,  
Chennai-28.

+1cc to Mr.D.Vijayakumar, Advocate SR.No.23689  
+1cc to Special Government Pleader(T) SR.No.23766

W.P.No.9412 of 2017

KGK(CO)  
GN(20/04/2017)



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