

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.9697 of 2017

and

W.M.P.Nos.10683 & 10684 of 2017

Le Viser Pharmaceuticals (P) Ltd,
Represented by its Managing Director,
Mr.S. Elangovan,
No.52/2, I and II Floor,
Patel Road, Perambur,
Chennai-600 011.

... Petitioner

Vs

The Assistant Commissioner, (Circle),
Sembium (C) Assessment Circle,
No.15 & 16, Maligai Avenue,
Villivakkam, Chennai-600 049.

... Respondent

This writ petition is filed under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus, to call for the records pertaining to the cancellation of Registration certificate bearing TIN No. 33401061585 granted to the petitioner (Tvl.Le Viser Pharmaceuticals) by order dated 24.01.2017 of the respondent in so far it is against the petitioner and to quash the same.

For Petitioner : M/s. C.Mohanraj

For Respondent : Mr.K.Venkatesh,
Government Advocate

ORDER

The Petitioner is aggrieved against the order of the respondent cancelling the registration of the petitioner.

2. It is the contention of the petitioner that before cancelling the registration, the petitioner was not put on notice. On the other hand, a perusal of the impugned order would show that a notice dated 26.09.2016 was sent to the petitioner before passing the impugned order on 24.01.2017.

3. When the matter was taken up for admission on 20.04.2017, learned Government Advocate took time to get instruction. Accordingly, today, the matter is taken up for further hearing.

4. Learned Government Advocate, based on instruction, submitted that apart from sending the notice through e-mail, the same was sent by registered post also to the petitioner and the same was received by them on 03.10.2016. Therefore, he submitted that the petitioner cannot allege that they were not put on notice.

5. On the other hand, the learned counsel for the petitioner submitted that they are not aware as to whom such notice was served.

6. In any event, as it is seen that the petitioner has made a representation before the Joint Commissioner of Commercial Tax, Chennai Central, seeking for restoration of the registration, it is for the said

authority to consider the said request and pass orders on the same. Therefore, this writ petition is disposed of by directing the Joint Commissioner of Commercial Tax, Chennai Central, to consider the representation of the petitioner dated 05.04.2017 and pass orders on the same after giving due opportunity of hearing to the petitioner. Such exercise shall be done by the said official within a period of two weeks from the date of receipt of a copy of this order. Since the said official is not made as a party respondent in the writ petition, Registry is directed to mark a copy to the said official. No costs. Consequently, connected miscellaneous petitions are closed.

21.04.2017

Speaking/Non-speaking order
Index:Yes/No
vsi/rkp

Note: Issue order copy today

To

1. The Deputy Commissioner (CT)-II,
LTU, Mashall Road, Chennai -8
2. The Joint Commissioner of Commercial Tax,
Chennai Central, Chennai.

K.RAVICHANDRABAABU, J.

vsi

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<http://www.judis.nic.in>**