IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.04.2017

CORAM

THE HON'BLE Mr. JUSTICE K.RAVICHANDRABAABU

W.P.No.8884 of 2017
and
W.M.P.Nos.9792 and 9793 of 2017

M/s.S.K.Soaps and Cosmetics,
Rep. by its Sole Proprietor Mrs.S.Sumathi,
No.29/1,Sendarapatti,
Siluvaigiri Road,
Ganga Valli-Taluk,
Attur, (Rural)(C) 636 110 ... Petitioner

Vs.

The Commercial Tax Officer,
Attur, (Rural)
Salem District. ... Respondent

Prayer: 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 file of the respondent dated 09.02.2017 cancelling the petitioner registration in TIN No.33196292959 through Cancellation Order No.10101166708596 dated 26.12.2016 and online dated 09.02.2017 and quash the same.

For Petitioner : Mr.K.Rajasekaran
For Respondents : Mr.K.Venkatesh
Government Advocate

ORDER

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

2. The petitioner is aggrieved against the order dated 26.12.2016 cancelling the registration of the petitioner under the Tamil Nadu VAT Act 2006 and Central Excise Act on the reason that the petitioner failed to file returns inspite of repeated notices sent from the office of the respondent.

3. A perusal of the impugned order would show that before passing the same, the respondent has not issued any notice calling upon the petitioner to explain as to why the registration shall not be cancelled. The repeated notices

referred to in the impugned order appear to have been issued not as a show cause notice for cancelling the registration, but for calling the petitioner to file returns. Therefore, it is evident that the impugned order of cancellation came to be passed in violation of principles of natural justice.

4. Therefore, on that ground alone, this Court is inclined to set aside the order and remit the matter back to the respondent for considering the matter as fresh. Accordingly, this writ petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the respondent for passing a fresh order, after giving due opportunity of hearing to the petitioner both through notice as well as personal hearing. Such exercise shall be done by the respondent within a period of four weeks from the date of receipt of a copy of this order. No costs. Consequently, the connected writ petitions are closed.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

vsi/sai

To

The Commercial Tax Officer,
Attur, (Rural)
Salem District.

+1 cc to Special Government Pleader Tax sr 22346
+1 cc to M/s.K.Rajasekaran Advocate sr 22492

W.P.No.8884 of 2017

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