IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 03.08.2017
CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.20742 of 2017
and
W.M.P.Nos.21566 and 21567 of 2017

Dakina Agency
represented by its Proprietrix
No.1, ICC Block, Anna Nagar West Extn.,
Chennai-600 101. .. Petitioner

Vs

The Assistant Commissioner (Circle),
Koyambedu (C) Assessment Circle,
CMDA Administration, Building 2nd Floor,
Koyambedu, Chennai-600 107. .. Respondent

Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent Cancellation Id:10101132457616 dated 08.02.2017 and quash the same and consequently direct the respondent to restore the petitioner's registration under the TNVAT Act, 2006.

For Petitioner : Mr.Aditya Reddy

For Respondent : Mr.S.Kanmani Annamalai,
Additional Government Pleader

ORDER

Heard Mr.Aditya Reddy, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader appearing for the respondent.

2.With the consent of the learned counsel on either side, the main writ petition itself is taken up for final disposal.

3.The petitioner is aggrieved by the order passed by the respondent cancelling the petitioner's registration under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (“TNVAT Act” in short).

4.It is an admitted fact that the petitioner did not file their returns during the period June 2006 to November 2006. The explanation now sought to be given is that the petitioner is a small SIM Card dealer and there is no taxable turnover. However, this reason is not a valid reason for not filing the return after having obtained the registration under the TNVAT Act.

5.The learned counsel for the petitioner submitted that though they attempted to file the return on-line, it showed that the registration has been closed on 01.06.2016 itself. Therefore, the petitioner is stated to have filed the monthly return on 01.07.2017 and sent the same through Speed Post on the very same day.

6.Considering the fact that the petitioner is a small dealer, this Court is inclined to give one more opportunity to the petitioner to establish their bona fides. Accordingly,the writ petition is disposed of directing the petitioner to submit his detailed representation explaining as to why they did not file the returns. Along with the representation, they shall file their monthly returns and submit the same before the respondent and the respondent shall verify the representation and the monthly returns, consider the matter and restore registration of the petitioner within a period of three weeks from the date on which the representation is submitted.

7.The writ petition is disposed of accordingly. No costs. Consequently, the connected miscellaneous petitions are closed.

KM

Sd/-
Assistant Registrar (CS VI)

/TRUE COPY/

Sub-Assistant Registrar

To

The Assistant Commissioner (Circle),
Koyambedu (C) Assessment Circle,
CMDA Administration, Building 2nd Floor,
Koyambedu, Chennai-600 107.

+1CC to MR.ADITHYA REDDY Advocate SR.NO.55516

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CS[CO]
MK:04/09/2017