

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.06.2017

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THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.14931 of 2017
and
WMP.Nos.16170 & 16171 of 2017

Tvl.Sri Rajalakshmi Cycle
Represented by its Proprietor M.Sivakumar
No.51, Na.K.K.Road,
Chennai-600 053.Petitioner

Vs.

The Assistant Commissioner (Circle)
Ambattur (C) Assessment Circle (FAC)
No.5, High Court Colony,
Villivakkam, Chennai-600 049.Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent vide his impugned registration cancellation order bearing Cancellation ID 10101174569730 dated 06.03.2017 and to revoke the cancellation of TNVAT registration in respect of the petitioner as being illegal and unconstitutional and made without following due process of law and to forthwith direct the respondent to restore the VAT registration of the petitioner with immediate effect.

For Petitioner: Mr.R.Ganesh Kanna

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader (Tax)

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O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader (Tax) takes notice on behalf of the respondent. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved by the order of the respondent cancelling the registration certificate issued to the petitioner both under the Tamil Nadu Value Added Tax, Act 2006 and Central Sales Tax, Act, 1956.

3. Heard both sides.

4. The grievance of the petitioner before this Court is that the impugned order was passed in violation of principles of natural justice, as the petitioner was not put on notice before such cancellation. Apart from contending so, it is the case of the petitioner that the impugned order does not state any reason for cancellation and therefore it is a non-speaking order.

5. Upon hearing the learned counsels appearing on either side and perusing the impugned order, it is evident that the order does not refer or discuss any reason for cancellation of the registration, except to say "APPROVED". It is not known as to what the respondent means by saying "APPROVED", in the absence of any other reasons supporting or justifying the cancellation. Though the impugned order referred as though a notice was issued on 05.01.2017, the same is disputed by the petitioner. In any event, as this Court is satisfied that the impugned order came to be passed without application of mind, the matter needs to go back to the respondent for proceeding afresh, if it is so warranted. Accordingly, the writ petition is allowed and the impugned order is set aside. Consequently, the respondent is directed to restore the registration certificate. It is open to the respondent to initiate fresh proceedings against the petitioner in accordance with law, if so warranted, by issuing a show cause notice before passing any order. Consequently, connected miscellaneous petitions are closed. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

The Assistant Commissioner (Circle)
Ambattur (C) Assessment Circle (FAC)
No.5, High Court Colony,
Villivakkam, Chennai-600 049.

+lcc to the Special Government Pleader Sr.42273
+lcc to Mr.A.Ravichandran, Advocate Sr.42493

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