IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.15665 of 2017
and
W.M.P.No.16956 of 2017

Consumer Point Agency,
Rep.by its Proprietor, A.Selvaraj,
Madanagopalapuram,
Perambalur District. ... Petitioner

Vs.

1. The Secretary to Government,
   Department of Commercial Taxes and Registration,
   Fort St. George, Chennai -09.

2. The Commissioner of Commercial Taxes,
   2nd Floor, Elilagam, Chepauk,
   Chennai - 05.

3. The Assistant Commissioner (FAC)
   Ariyalur Assessment Circle,
   Ariyalur. ... Respondents

Prayer:

Writ petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 3rd respondent proceedings in Id.No.294805229, dated 03.06.2015, same be quash and consequently directing the 3rd respondent restore cancellation of TIN.No.33143604292 under registration of Tamil Nadu Value Added Tax Act 2006.

For Petitioner : Mr.E.C.Ramesh

For Respondents : Mr.K.Venkatesh
Government Advocate

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O R D E R

The petitioner is aggrieved against the order cancelling the registration of the petitioner under the Tamil Nadu Value Added Tax Act 2006.

2. Mr.K.Venkatesh, learned Government Advocate takes notice on behalf of the respondents. By consent of the parties, the main writ petition itself is taken up for final disposal at the admission stage.

3. The only grievance of the petitioner is that the impugned order of cancellation was made without following the principles of natural justice and without disclosing the reason for cancellation. Perusal of the impugned order would show that it does not disclose any reason for cancellation, even though it refers as though a notice for cancellation was issued on 15.12.2014. Assuming such notice was served on the petitioner and that they did not file any reply, still the authority who passed the impugned order of cancellation, is bound to disclose the reason on which the order of cancellation was made. In this case, it has not been done so.

3. Therefore, I find that the impugned order is totally a non speaking one and accordingly the same cannot be sustained. Consequently, the writ petition is allowed and the impugned order of cancellation is set aside. The matter is remitted back to the respondents for issuing a fresh notice to the petitioner and proceed thereafter in accordance with law, after giving due opportunity of personal hearing to the petitioner as well. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

mk/ms

सत्यमेव जयते
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To

1. The Secretary to Government,
   Department of Commercial Taxes and Registration,
   Fort St. George, Chennai -09.

2. The Commissioner of Commercial Taxes,
   2nd Floor, Elilagam, Chepauk,
   Chennai - 05.

3. The Assistant Commissioner (FAC)
Ariyalur Assessment Circle,
Ariyalur.

+1cc to Mr.E.C.Ramesh, Advocate in sr.no.43975
+1cc to Special Government Pleader in sr.no.44046

W.P.No.15665 of 2017

NRI(CO)
NR 10/07/2017

HIGH COURT OF JUDICATURE MADRAS
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