

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.16389 of 2017 and
WMP.No.17713 & 17714 of 2017

M/s.Easy Clean,
Representaed by its Proprietor,
R.C.Jayakumar,
No.324, 5th Cross Street,
III Main Road,
Mugappair Eri Scheme,
Chennai-600 037.Petitioner

Vs

The Assistant Commissioner (CT)
Commercial Tax Department,
M.M.D.A Colony,
(C) Assessment Circle
ChennaiRespondent

Prayer: Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the reasons comprised in the impugned order passed by the Respondent dated 19.07.2016 bearing cancellation ID.No. 10101034583753 with regard to the TIN No. 33861483379 and all proceedings relevant thereto and quash the same.

For Petitioner : Mr.K.M.Malarmannan
For Respondent : Mr.T.C.Gopalakrishnan
Standing Counsel

O R D E R

Heard Mr.K.M.Malarmannan, learned counsel for the petitioner and Mr.T.C.Gopalakrishnan, learned Standing Counsel for the respondent.

2. By consent on either side, the writ petition itself is taken up for final disposal.

3. The petitioner has filed this writ petition, challenging the order dated 24.08.2016 cancelling the petitioner's registration under the provisions of Tamil Nadu Value Added Tax Act, 2006 on the ground that the petitioner was not present at the registered place and they have not filed the returns.

4. The petitioner's case is that up to May 2016, they have been filing the returns regularly. Subsequently, they have changed the place of business and the same was duly intimated to the respondent vide letter dated 02.05.2012 and the same has been acknowledged by the office of the respondent by signing in the Letter Delivery Book dated 19.04.2012. Therefore, it is submitted that without notice, the registration has been cancelled.

5. It is seen that a show cause notice dated 19.07.2016 has been sent, wherein, only one reason was mentioned proposing to cancel the registration on the ground of non-filing of returns for three consecutive months. However, in the impugned order of cancellation, one more reason has been stated that they are not carrying business at the registered place. Thus, it is seen that the petitioner had not been afforded reasonable opportunity before passing the impugned order, which is sufficient to hold that the order is violative of principles of natural justice.

6. Accordingly, the writ petition is allowed; and the respondent is directed to restore the petitioner's registration within seven days from the date of receipt of a copy of this order and duly enter in its records the change of address intimated by the petitioner vide letter dated 02.05.2012. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CO)

/true copy/

Sub Asst. Registrar

To
The Assistant Commissioner (CT)
Commercial Tax Department,
M.M.D.A Colony,
(C) Assessment Circle, Chennai

+1 cc to M/s.K.M.Malarmannan,advocate,sr.49322

+1 cc to Govt.Pleader,sr.49626.

Cp(co)
krd 29/7

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