IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.16478 of 2017
and
W.M.P.Nos.17824 & 17825 of 2017

Tvl Tata Power Solar Systems Ltd.,
Rep.by its Senior Manager,
Plot No.78,Electronics City,
Hosur Road, Bangalore - 560 100. ... Petitioner

Vs.

1. The Assistant Commissioner (Circle),
Sriperumbudur (C) Assessment Circle.

2. The Joint Commissioner(CT),
Chennai (South) Division,
Chennai - 600 006. ... Respondents

Prayer:
Writ petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 1st respondent in order dated 31.12.2016 in Cancellation ID 10101150161727 and quash the same.

For Petitioner: Mr.S.Rajasekar
for Mr.Adithya Reddy

For Respondents: Mr.K.Venkatesh,
Government Advocate

O R D E R

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

2. This writ petition is filed challenging the order of the first respondent dated 31.12.2016, cancelling the registration

of the petitioner. The only reason stated for cancelling the registration is that the petitioner did not file the returns for the year 2015-2016. It is also stated in the impugned order that the petitioner did not respond to the cancellation notice.

3. The learned counsel appearing for the petitioner submitted that the only reason stated for cancelling the registration is not factually correct, since the petitioner has already filed the returns for the year 2015-2016, which the petitioner can able to prove before the first respondent, if one more opportunity is given to them. Insofar as non-filing of the response to the cancellation notice is concerned, the learned counsel submitted that the said notice was not acknowledged by the petitioner, due to sudden shut down of the office at the relevant point of time, since there was no job work available to the petitioner at that time.

4. Upon hearing the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondents and considering the fact that the petitioner claims to have filed the returns for the year 2015-2016 and also the reason stated for not responding to the cancellation notice, I am of the view, that they must be given one more opportunity to file their reply to the notice of cancellation, so as to enable the first respondent to consider such objection and pass fresh orders on merits and in accordance with law.

5. Accordingly the writ petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the first respondent for passing fresh order within a period of two weeks from the date of receipt of the objections from the petitioner. The petitioner in turn is directed to file their objections within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CCC)

/true copy/

Sub Asst. Registrar

mk/ms

To

1. The Assistant Commissioner (Circle),
   Sriperumbudur (C) Assessment Circle.

2. The Joint Commissioner(CT),
   Chennai (South) Division,
   Chennai - 600 006.

+1cc to M/s.Adithiya Reddy,Advocate sr.45511

+1cc to Special Government Pleader(Taxes) sr.46173

W.P.No.16478 of 2017

kk(co)
ss(7/7/2017)