

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.07.2017

CORAM:

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.17730 of 2017
and
W.M.P.Nos.19246 & 19247 of 2017

K.G.Homes,
Represented by its Proprietor
New No.28, Old no.12,
Ramakrishnan Street,
T.Nagar, Chennai - 600 017 ..Petitioner

Vs.

The Assistant Commissioner (Circle)
Pondy Bazaar (C) Assessment Circle,
Govt Taluk Building,
Green way Road,
Chennai - 600 025 ..Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus or appropriate Writ, Order or Direction in Cancellation ID: 1010120554110 dated 19.04.2017 and quash the same and consequently direct the respondent to restore the petitioner's registration under TNVAT Act 2006.

For Petitioner : Mr. Adithya Reddy.

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

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O R D E R

Heard Mr. Adithya Reddy, learned counsel for the petitioner and Mr.Kanmani Annamalai, learned Additional Government Pleader who accepts notice on behalf of the respondent.

2. By consent of both sides, this Writ Petition is taken for final disposal at the time of admission itself.

3. The petitioner who was a registered dealer on the file of the respondent under the provisions of the TNVAT Act is aggrieved by the order dated 19.04.2017, cancelling the petitioner's registration on the ground that the petitioner has not responded to the cancellation notice.

4. The respondent issued a notice dated 02.02.2017, calling upon the petitioner to submit their written objection as to why the registration certificate should not be cancelled for non filing of returns for three consecutive months.

5. It may be true that the petitioner did not submit his objection to the notice, but what they had done was filed returns from October 2016 onwards, on 05.04.2017 and paid tax wherever there was a taxable turnover. Though such returns were accepted by the respondent, on 19.04.2017 an impugned order was passed for the only reason that the petitioner has not responded to the cancellation notice.

6. In my considered view, if returns have been filed after the cancellation notice, the respondent could not cancel the registration for non submission of reply to the notice dated 02.02.2017. As the returns were filed after the cancellation notice, the reasons assigned for the cancellation for the petitioner's registration certificate is incorrect.

7. For the aforesaid reasons, the writ petition is allowed and impugned order dated 19.04.2017 is set aside and the petitioner's registration is directed to be restored, within a period of 7 days from the date of receipt of copy of this order. No costs. Consequently, connected Miscellaneous Petition is allowed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

sli/arr

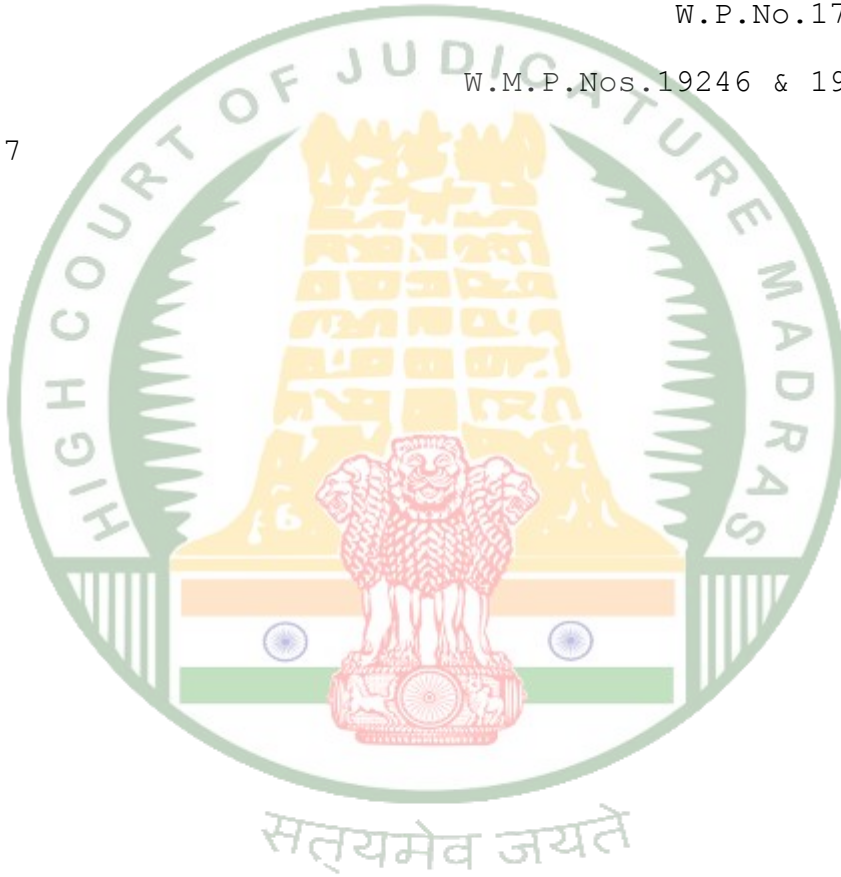
To

The Assistant Commissioner (Circle)
Pondy Bazaar (C) Assessment Circle,
Govt Taluk Building,
Green way Road,
Chennai - 600 025

+1cc to Mr. Adithya Reddy, Advocate, S.R.No.49010
+1cc to Government Pleader, S.R.No.49123

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