

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.07.2017

CORAM

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

W.P.No.19325 of 2017

G.R.D.Jewellers
Rep by its Partner

... Petitioner

Vs.

1.The Assistant Commissioner (CT),
FAC,
Ambattur Assessment Circle,
Ambattur, Chennai 600 053.

2. A.M.Jewellers
Rep by Henry Asir

... Respondents

Prayer : Petition filed under Article 226 of The Constitution of India praying to issue a Writ of Mandamus, directing the first respondent to cancel the registration of the second respondent issued under the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.Adithya Reddy

For Respondents No.1 : Mr.K.Venkatesh
Government Advocate

O R D E R

Heard Mr.Adithya Reddy, learned counsel for the petitioner and Mr.K.Venkatesh, learned Government Advocate, accepting notice for the first respondent.

2. In the light of the order this Court proposes to pass in this writ petition, notice to the second respondent is dispensed with.

3. The petitioner seeks for a direction upon the first respondent to cancel the registration obtained by the second respondent under the provisions of TNVAT Act, 2006, on the ground that the petitioner is carrying on business in the same premises and has got a valid registration under the TNVAT Act in their name.

3. The first respondent without verification and without conducting inspection of the said premises, has issued license to the second respondent in the same premises. From the

documents filed in the typed set of papers, it is seen that the first respondent has already issued a show cause notice to the petitioner on 29.06.2017, proposing to cancel their registration. Thus, it appears that the petitioner's registration is yet to be cancelled.

4. However, the petitioner has raised a very important point stating that the first respondent has given registration in favour of the second respondent without even inspecting the premises. Therefore, at this juncture, this Court does not propose to issue any positive direction to cancel the license issued by the first respondent, but shall direct the first respondent to adjudicate the show cause notice dated 29.06.2017 issued to the petitioner. Before adjudicating the show cause notice, the first respondent shall conduct a surprise inspection of the premises and ascertain as to who is carrying on business in the said premises and thereafter, afford an opportunity of personal hearing to the petitioner as well as the second respondent, and pass orders on merits and in accordance with law, after considering the case of both the parties and also taking note of their written objections.

5. The above direction shall be complied with, within a period of three weeks from the date of receipt of copy of this order. Accordingly, the writ petition is disposed of. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

gsk

To

The Assistant Commissioner (CT),
FAC, Ambattur Assessment Circle,
Ambattur, Chennai 600 053.

+1cc to Special Government Pleader SR.No.54002
+1cc to Mr.Adithya Reddy, Advocate SR.No.53223

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SJ(CO)
GN(18/08/2017)