IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.08.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.19781 of 2017

M/s. Luminous Apac Solutions Private Limited,
Rep. by its Director, No.99/47,
Egmore High Road, Chennai - 600 008. ... Petitioner

Vs.

Assistant Commissioner (CT)(FAC),
Egmore Assessment Circle,
Chennai - 600 031. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus to call for the records for the proceedings of the cancellation of registration orders published in the departmental Web Site by the respondent in July 2017 as per the proceedings of the respondent in TIN 33486333006/2016-17/A2 dated 29.07.2016 and quash this proceedings of cancellation of sales tax registration and direct the respondent to restore the sales tax registration under TNVAT.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.K.Venkatesh,
Government Advocate

O R D E R

The petitioner, who obtained registration under the provisions of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) is aggrieved by an order passed by the respondent cancelling the registration.

2.The petitioner, on account of their conduct, has invited the impugned order. Admittedly, for more than three months returns have not been filed by the petitioner. However, when notices were sent to the petitioner, the same have been returned with an endorsement 'left' / 'door locked'. Further, the respondent directed to place the business of the petitioner to be verified and it was found that the petitioner was not carrying on business in the premises. Therefore, there is no error in the impugned order. Further, this Court does not propose to foreclose the rights of the petitioner, and would afford one more opportunity to the petitioner.

3.Accordingly, the writ petition is disposed of directing the petitioner to submit their representation to the respondent clearly stating as to why they were not found in the place of business etc. duly supported by records and if the respondent is convinced that the absence of the petitioner is not willful, but for reasons beyond his control, then, the respondent shall consider and pass orders on merits and in accordance with law for the purpose of restoration of the petitioner's registration. The above direction shall be complied with within a period of three weeks from the date on which representation is submitted by the petitioner. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

abr

To

The Assistant Commissioner (CT)(FAC),
Egmore Assessment Circle,
Chennai - 600 031.

+1cc to the Special Government Pleader(T), S.R.No.55293

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CS IV
CA(21/08/2017)