BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 14.06.2017
CORAM
THE HONOURABLE MR.JUSTICE **S.S.SUNDAR**
W.P.(MD).No.10138 of 2015 and
M.P.(MD)No.1 of 2015

Shree Agencies,
Managing Partner,
KAS. Esvaramurthi
S/o. A.Somasundaram
No.11, Spring Field,
Salem Bye Pass Road,
Vengamedu(Po),Karur- 639 006. ... Petitioner

Vs.

1. Joint Commissioner (CT)
Trichy Division, Commercial Taxes Building,
Court Compound,
Contonment, Trichy.

2. Deputy Commissioner (CT),
Ground Floor, Commercial Taxes Building,
North Pradhakshnam Road,
Karur- 639 001.

3. Assistant Commissioner (CT),
Karur West, No.1, Kamadhenu Nagar,
Pugalur Road,
Karur-639 006. ... Respondents

**PRAYER:** Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the respondents to restore the petitioner TIN 33583783500.

For Petitioner : Mr.K.Govindarajan
For Respondents : Mr.R.Karthikeyan,
Additional Government Pleader

**O R D E R**

Writ petition has been filed to issue a Writ of Mandamus directing the respondents to restore the petitioner TIN 33583783500.

2. The case of the petitioner is that the petitioner is a registered dealer and the petitioner was allotted TIN 3783500 on 04.04.2005. The number was converted as TIN 33583783500 with effect from 01.01.2007. It is the specific case of the petitioner

that the petitioner was surprised to find that the petitioner's registration as dealer was cancelled and that this came to the knowledge of the petitioner when the petitioner attempted to place his annual return through online for the assessment year 2014-2015. It is the specific case of the petitioner that the respondents have not communicated any order or issued any show cause notice before the impugned order was passed. It is the further case of the petitioner that he was allowed to pay tax in the same register number, with which the petitioner was assessed to commercial tax.

3. Though the writ petition was filed in the year 2015, the learned counsel for the petitioner brought to the notice of this Court that the petitioner will be put to irreparable loss in case the petitioner is not found as a registered dealer, particularly in the wake of the new pattern of tax is being introduced with effect from 15th of June.

4. It was in the above circumstances the learned Additional Government Pleader was directed to get instructions regarding the validity of cancelation of TIN number, without following the principles of natural justice. However, the learned Additional Government Pleader is not able to respond properly despite this matter was listed on few occasions. Having regard to the prayer in the Writ Petition and the case narrated by the learned Counsel for the petitioner this Court is of the view that a similar direction can be issued without prejudice to the rights of both.

5. Hence, this Writ Petition is allowed directing the respondent to restore the petitioner's TIN number in the manner known to law, so as to enable the petitioner to register himself as a dealer for the purpose his business, within a period of two weeks from the date of receipt of a copy of this order, so that no inconvenience or embarrassment caused to the petitioner for properly recognized as a registered dealer under GST. However, it is open to initiate proceeding afresh in accordance with law if the registration was cancelled earlier for any irregularities.

6. Post this Writ Petition on 30.06.2017, for reporting compliance.

Sd/-
Assistant Registrar(CS-II)

/True Copy/

Sub Assistant Registrar

To

1 The Joint Commissioner (CT),
  Trichy Division,
  Commercial Tax Building,
  Court Compound, Trichy.

2 The Deputy commissioner (CT),
  Ground floor, Commercial Tax Building,
  North Pradhakshnam Road,
  Karur - 639 001.

3 The Assistant Commissioner,
  Karur West,
  No.1 Kamadhenu Nagar,
  Pugalur Road,
  Karur - 639 001.

+1cc to M/S.K.Govindarajan, Advocate SR.No. 60062

W.P.(MD)No.10138 of 2015
14.06.2017

TA
JM/SV MMS/SAR 1/16.06.2017/3P/5C