

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.06.2018

CORAM

THE HONOURABLE Mr.JUSTICE T.S.SIVAGNANAM

W.P.No.13596 of 2018

&

W.M.P.No.16025 of 2018

Tvl.A.K.Trading Corporation
Represented by its Partnet-I.Sadiq Jaffer
68/70, T.H.Road
Kodungaiyur
Chennai
Tamil Nadu- 600 118 ... Petitioner

Vs.

Assistant Commissioner (ST)
Kodingaiyur Assessment Circle
Station 5/79, II Floor
V Cross St, Kaviarasu Kannadasan Nagar
Kodingaiyur
Chennai - 600 118 ...Respondent

Prayer: Writ Petitions filed under Article 226 of Constitution of India, to issue a Writ of Certiorari calling for the records of the respondent in order dated 27.04.2018 in TIN 33386283882/CST and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.V.Haribabu
Additional Government Pleader

ORDER

The petitioner is aggrieved by the order passed by the respondent cancelling the petitioner's registration on the ground that on verification it was found that petitioner's place of business was always locked. As against the impugned order, the petitioner has an effective alternative remedy before the Joint Commissioner (CT), Chennai (North).

2.Learned counsel for the petitioner would submit that the petitioner did not intimate the change of address to the respondent. However, this Court cannot examine as to whether such a statement is genuine or has been made with a view to get over the impugned order. In any event, the factual issue as to whether at the relevant point of time when the Assessing Officer caused enquiry, whether the petitioner was carrying on business has to be agitated before the revisional Authority, namely Joint Commissioner. However, I am of the view that if the petitioner had genuinely changed the business premises, it is open to the petitioner to give an application to the Assessing Officer for recording the new address.

3. Accordingly, the petitioner is granted liberty to file a revision before the Joint Commissioner within one week from the date of receipt of a copy of this order and if the same is filed, the Joint Commissioner shall entertain the revision without rejecting the same on limitation. It is open to the petitioner to apply to the Assessing Officer with regard to the change of address and request the Assessing Officer to consider the same. It is open to the Assessing Officer to make necessary enquiry and if the petitioner's case is found to be genuine, then the respondent may consider the said application.

The writ petition is disposed of with the above direction. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Deputy Registrar(CS)

//True Copy//

Sub Assistant Registrar

gpa

To

Assistant Commissioner (ST)

Kodingaiyur Assessment Circle

Station 5/79, II Floor

V Cross St, Kaviarasu Kannadasan Nagar

Kodingaiyur

Chennai - 600 118

+ 1 cc to Mr.Adithmya Reddy, Advocate Sr.38795

+ 1 cc to Mr.Special Government Pleader Sr.39073

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(CS-DR)

EU(27/06/2018)