

In the High Court of Judicature at Madras

Dated : 17.7.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

Writ Petition No.17706 of 2018

N.G.Brothers, rep.by its
Partner Mr.Naresh Kumar
Kothari

...Petitioner

Vs

The Assistant Commissioner (CT),
Egmore Assessment Circle,
Tamil Nadu Commercial Taxes
Department, No.88, Mayor
Ramanathan Salai, Chennai-31.

...Respondent

PETITION under Article 226 of The Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent to dispose of the representation of the petitioner dated 27.5.2018 and consequently issue the declaration forms to the petitioner.

For Petitioner : Mr.Mohammed Shaffiq

For Respondent : Mr.M.Hariharan, AGP

ORDER

Mr.M.Hariharan, learned Additional Government Pleader accepts notice for the respondent. Heard both. By consent, the writ petition itself is taken up for final disposal.

2. The petitioner is a registered dealer on the file of the respondent under the provisions of the Tamil Nadu Value Added Tax Act, 2006. The petitioner's registration certificate was cancelled. However, a copy of the order was not communicated to the petitioner. Therefore, the petitioner filed W.P.Nos.253 and 279 of 2018 before this Court seeking a direction to the respondent to furnish the order of cancellation of the registration certificate and to direct the respondent to withdraw the status of the registration certificate of the petitioner, which is shown as "cancelled" in the website and to restore the registration certificate. The said writ petitions were disposed of by a common order dated 19.1.2018 with a direction to the respondent to restore the petitioner's registration certificate under the provisions of the said Act.

Accordingly, the registration certificate stood restored.

3. The grievance of the petitioner is that though the respondent restored the registration certificate of the petitioner, Form F declarations, which the petitioner is entitled to, have not yet been issued by the respondent.

4. In this regard, the petitioner submitted a representation dated 22.5.2018 to the respondent. Since the said representation has not yet been considered, the petitioner is before this Court.

5. As long as there are no issues with regard to the petitioner's entitlement to issuance of Form F declarations, the respondent would not be justified in refusing to issue such declarations. Even for certain reasons if the respondent is of the opinion that the petitioner would not be entitled to Form F declarations, the petitioner is entitled to know the reasons. The inaction on the part of the respondent cannot be accepted.

6. For the above reasons, the writ petition is disposed of with a direction to the respondent to consider the petitioner's representation dated 22.5.2018, verify the petitioner's entitlement with regard to issuance of Form F declarations and if there are no legal impediments, the Form F declarations, as sought for by the petitioner, shall be issued within a period of three weeks from the date of receipt of a copy of this order. No costs.

Sd/-
Assistant Registrar(CS VI)

//True copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Egmore Assessment Circle,
Tamil Nadu Commercial Taxes Department,
No.88, Mayor Ramanathan Salai,
Chennai-31.

WP.No.17706 of 2018

BS (CO)
GN(18/07/2018)