IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.11.2018

CORAM:

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.2628 of 2017
and
WMP.Nos.2584 & 2585 of 2017

M/s.Arvind Remedies Limited
Rep. by its Managing Director
Dr.B.Arvind Shah
No.3, Hunters Road,
Choolai, Chennai-600 112. ..Petitioner

Vs

The Assistant Commissioner (CT) (FAC)
Vepery Assessment Circle
No.10, Greams Road,
Chennai-600 006. ..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the respondent in his impugned proceedings made in Pdl.178/2017/A2 dated 05.01.2017 quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.S.Rajasekar
For Respondents: Mrs.G.Dhana Madhri
Government Advocate (Tax)

O R D E R

This writ petition is filed challenging the order of the respondent dated 05.01.2017, cancelling the registration of the petitioner under the Tamil Nadu Value Added Tax Act, 2006 and Central Sales Tax Act, 1956.

2. Heard both sides.

3. The respondent has chosen to cancel the registration only on the reason that the petitioner did not file their monthly returns electronically for the months from April 2016 to August 2016. However, it is contended by the petitioner that they have filed their monthly returns manually.

4. A careful perusal of the impugned order would show that the respondent has not accepted the manual monthly returns filed by the petitioner. Therefore, this factual issue dealt with by the respondent for cancelling the registration has to be agitated before the next fact finding authority viz., Revisional Authority, by filing a statutory revision under Section 54 of the TNVAT Act, 2006. It is also contended by the petitoner that they have filed their reply on 12.12.2016, which the respondent has failed to consider. All these factual aspects can be looked into by the said Revisional Authority, if any such revision is filed by the petitioner, as this Court is not expressing any view on the merits of the matter.

5. Accordingly, this writ petition is disposed of, by granting liberty to the petitioner to file such revision before the said Revisional Authority within a period of two weeks from the date of receipt of a copy of this order. If any such revision is filed, the same shall be considered and orders shall be passed on merits and in accordance with law, without reference to the period of limitation. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner (CT) (FAC)
Vepery Assessment Circle
No.10, Greams Road,
Chennai-600 006.

+1cc to Mr.R.Hemalatha, Advocate, S.R.No.76930
+1cc to Special Government Pleader (Taxes), S.R.No.77396

NRL(CO)
SSM(09/11/2018)

W.P.No.2628 of 2017