



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.11.2018

CORAM

WEB COPY

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHANW.P.(MD).No.19266 of 2015 and
M.P.(MD)Nos.1 to 3 of 2015

Tvl.Sri Kanthimathi Motors,
Represented by its partner,
N.Veeraperumal,
S/o.Nainar Thevar,
No.51/1, Nainar Complex,
S.N.High Road,
Thirunelveli Junction - 627 001.

... Petitioner

Vs.

1. The State of Tamil Nadu,
Represented by its Secretary,
Department of Commercial Taxes and
Registration,
Secretariat, St.George Fort,
Chennai - 600 009.
2. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.
3. The Assistant Commissioner(CT),
Thirunelveli Junction Assessment Circle,
Commercial Taxes Building,
Reserve Line Road, Palayamkottai,
Thirunelveli District - 627 002.

... Respondents

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned proceedings of the third respondent in Pdl.178/15-16, dated 05.05.2015 and quash the same and to consequently direct the third respondent to re-activate the petitioner's VAT Registration in TIN.33595542056 and CST.525934.

For Petitioner : Mr.R.Veeramanikandan

<https://hcservices.ecourts.gov.in/hcservices/>

For Respondent : Mr.K.Mu.Muthu,

Additional Government Pleader.

**O R D E R**

The Writ petitioner is a dealer dealing in sale of two wheelers. The petitioner is a registered dealer. However, in the proceedings of the third respondent dated 05.05.2015, it has been mentioned that the petitioner's registration stood cancelled under Section 39(14) of the T.N.V.A.T. Act, 2006 with effect from 01.04.2015.

2. As per Section 39(14) of the T.N.V.A.T. Act, 2006, before effecting any such cancellation, the concerned dealer must be given an opportunity of being heard. Admittedly, such an opportunity was not given in this case. No notice was issued to the petitioner. Without incorporating these facts, even an order of cancellation could not have been passed. Therefore, taking into account the grave violations, the proceedings impugned in this Writ petition stand quashed in so far as the Writ petitioner is concerned.

3. The Writ petition stands allowed, accordingly. No costs. Consequently, connected Miscellaneous petitions are closed.

Sd/-
Assistant Registrar (P&A)

/True Copy/

Sub Assistant Registrar (CS-IV)

To

1. The Secretary,
Department of Commercial Taxes and
Registration,
Secretariat, St.George Fort,
Chennai - 600 009.
2. The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of
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Ezhilagam, Chepauk, Chennai - 600 005.
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Commercial Taxes Building,
Reserve Line Road, Palayamkottai,
Thirunelveli District - 627 002.

+ 1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No. 95829
+ 1 CC TO Mr.B.ROOBAN, ADVOCATE IN SR No. 95598

PMU

TE/SV/SAR-4 : 17/12/2018 : 2P/6C

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