IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 20.11.2019
CORAM
THE HONOURABLE DR. JUSTICE ANITA SUMANTH
W.P.No.32084 of 2013
MP.No.1 of 2013

M/s ARGUS, Cosmetics Limited
'LVR Centre'
No.7 Seshadri Road, Alwarpet,
Chennai 600 018
Rep.by its Director ...Petitioner

--Vs--

1.The Commissioner
Commercial Taxes Department
Ezhilagam
Chennai 600005
2.The Joint Commissioner
Commercial Taxes Department
Chennai (East Division)
III Floor, PAPJM Building
Greams Road
Chennai 600 006
3.The Asst. Commissioner
(Commercial Taxes)
Mylapore Assessment Circle
Greenway Road
Chennai 600 028 ... Respondents

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Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ or order of direction or any other Writ in the nature Writ of Certiorari, calling for the records of the 3rd respondent herein in TIN:33110700565/2013-14 and CST No.639508 dated 13.09.2013 as confirmed by the order of the 2nd respondent herein in R.P.No.53 of 2013 dated 14.11.2013 and quash the same

For Petitioner : Mr.AR.L.Sundaresan
Senior Counsel for Mr.A.L.Ganthimathi

For Respondents: Mr.M.Hariharan
Government Advocate

O R D E R

The petitioner challenges proceedings of the Assistant Commissioner (CT) dated 13.09.2013, cancelling registration under the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act') for default in remittance of taxes for the period 2011-12 up to July 2013 besides levelling various other allegations.

2. Mrs.Gandhimathi, learned counsel for the petitioner confirms today that the petitioner has mostly regularised the arrears and has remitted significantly the entirety of the same. It has also been granted registration under the Tamil Nadu Goods and Service Tax Act, 2018 and is carrying on business regularly complying with the statutory requirements in time.

3. Mr.M.Hariharan, learned Government Advocate for the respondents circulates a copy of communication dated 21.10.2019 from the Assistant Commissioner (ST), Mylapore Assessment Circle confirming that the petitioner has remitted the entire taxes by way of cheque realized on various dates between 05.10.2013 and 18.10.2014. Part of the penal interest has also been paid by the petitioner and the balance outstanding is of a sum or Rs.19,85,160/- only.

4. In the light of the factual situation as I have noticed and recorded as aforesaid, following orders are passed:

(i) the impugned order dated 13.09.2013 cancelling the registration under TNVAT Act would have, as confirmed by both learned counsel before me, no relevance or veracity as on date. This is recorded.

(ii) The petitioner has, admittedly, obtained registration under the Goods and Services Tax Act, 2018 and will be governed by the provisions thereof.

(iii) The respondent is permitted to pursue proceedings for recovery of penal interest of Rs.19,85,160/- from the petitioner in accordance with law.

5. Recording the aforesaid, this writ petition is closed. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

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Chennai 600005

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3.The Asst. Commissioner
(Commercial Taxes)
Mylapore Assessment Circle
Greenway Road
Chennai 600 028

+1cc to Mr.A.L.Ganthimathi, Advocate sr.96979
+1cc to Special Government Pleader sr.97784

W.P.No.32084 of 2013
MP.No.1 of 2013

rgn(co)

nr 27/01/2020