



IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 10.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.3916 of 2017
and
W.M.P.No.3989 of 2017

M/s.S.M.K.Contractors,
Rep. by its Proprietor,
No.197-B, Solaippan Street,
Old Washermenpet,
Chennai - 600021.

...Petitioner

Vs

Assistant Commissioner (CT),
Royapuram Assessment Circle,
No.20, Gummam Amman Koil Street,
Tondiarpet, Chennai - 600081.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the proceedings of the cancellation of the sales tax registration number in TIN.33151282058 as published in the departmental intra-net by the respondent on 20.04.2011 based on the Website of the respondent and quash the same and direct the respondent to restore the sales tax registration under TNVAT and CST Act.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mrs.Dhanamadhri, GA

O R D E R

The cancellation of the petitioner's sales tax registration number in TIN.33151282058, is under challenge in the present writ petition.

2. The only ground raised by the petitioner herein is that, at the time of cancellation, they were not given an opportunity to put forth their objections. Section 39(14) and (15) of the TNVAT Act provides that at the time of such cancellation, the



dealer concerned must be given an opportunity of being heard. A perusal of the cancellation certificate does not reveal that the petitioner has been given such an opportunity and on this ground, the petitioner's submission is acceptable.

WEB COPY

3. In the light of the above observations, the impugned proceedings in TIN.33151282058, dated 20.04.2001, is set aside and consequently, the matter is remanded back to the respondent herein. In case the respondent is of the view that the proceedings are to be continued against the petitioner herein for cancellation, the same shall be done in accordance with the provisions of Section 39(15) of the TNVAT Act, by giving an opportunity of personal hearing to the petitioner herein to raise his objections. In case the respondent initiate such fresh proceedings, the same shall be completed, as expeditiously as possible.

4. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

hvk

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

The Assistant Commissioner (CT),
Royapuram Assessment Circle,
No.20, Gummam Amman Koil Street,
Tondiarpet, Chennai - 600081.

+1cc to Mr.C.Baktha Siromoni, Advocate, SR.No.57898
+1cc to the Special Govt.Pleader, (Taxes) Vide Sr.No.59382

W.P.No.3916 of 2017
and
W.M.P.No.3989 of 2017

Kak(09/10/2019)