IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 28.01.2019
CORAM
THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU
W.P.No.31465 of 2018
and
W.M.P.Nos.36664 & 36667 of 2018

Tvl. Jai Marketing,
Rep. by its Managing Partner
Mr.S.G.Sekar
New No.294/ Old No.156,
Purasawalkam High Road,
Kellys, Chennai - 10. ...Petitioner

Vs

1.The Assistant Commissioner,
Ayanavaram Assessment Circle,
F-50, I Avenue, Anna Nagar East,
Chennai - 102.

2.The Commissioner of Commercial Taxes,
Also Commissioner of State Taxes
Ezhilagam, Chepauk,
Chennai - 5. ...Respondents

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 files of the 1st respondent in GSTIN/UIN/33AAIFJ7073L1Z0 dated 24.09.2018 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the law.

For Petitioner : Mr.D.Vijayakumar

For Respondents: Mr.M.Hariharan,
Additional Government Pleader (T)

O R D E R

This writ petition is filed challenging the proceedings of the 1st respondent dated 24.09.2018, wherein and whereby, the registration of the petitioner was canceled.

2.Heard Mr.D.Vijayakumar, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader (T) for respondents.

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

3. It is seen that the registration of the petitioner was cancelled only on the reason that the petitioner did not file their monthly return periodically in time. It is contended on behalf of the petitioner that in pursuant to the notice issued by the Commissioner of State Tax, Tamil Nadu extending the time for filing the returns upto 31.03.2019, the 1st respondent ought to have restored the registration by allowing the petitioner to file their return before the cut off date.

4. On the other hand, it is contended by the learned Additional Government Pleader, even though such time was extended for filing monthly return, by virtue of notification dated 02.01.2019, the impugned proceedings was issued much earlier to the said notification and therefore, the petitioner is not justified in making the above contention before this Court. The learned Additional Government Pleader submitted that the petitioner has filed their monthly returns till March, 2018 and the returns from April, 2018 to December, 2018, have to be filed. Therefore, it is contended that if such returns are filed with a request for restoration of registration, the same will be considered and appropriate orders will be passed for restoring the registration.

5. Learned counsel for the petitioner submitted that the petitioner has already closed the business in the month of August, 2018 and therefore, the petitioner has to file only ''Nil'' return thereafter. Whatever the case may be, it is for the petitioner to file appropriate returns before the appropriate authority, who in turn, will consider the same.

6. Considering the above stated facts and circumstances and in view of the fact that the petitioner has filed the returns upto March, 2018 and in view of the fact that said returns can be filed till the end of 31.03.2019 as per notification Nos.21 and 22 of 2019 and considering the fact that the petitioner has to file the monthly returns from April, 2018, this Writ Petition is disposed of with the following directions:

a) The petitioner shall file their monthly returns from April,2018 till December, 2018, within a period of two weeks from the date of receipt of a copy of this order along with the application for restoration of registration.

b) On receipt of said return along with the application, the 1st respondent shall consider the said application and pass appropriate orders for restoring the registration, by taking note of the fact that the time for filing the return is subsequently extended by the Commissioner till 31.03.2019.

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c) Such exercise shall be done by the 1st respondent within a period of seven days from the date of receipt of the returns along with the application as directed supra. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

To
1.The Assistant Commissioner,
Ayanavaram Assessment Circle,
F-50, I Avenue, Anna Nagar East,
Chennai - 102.

2.The Commissioner of Commercial Taxes,
Also Commissioner of State Taxes
Ezhilagam, Chepauk, Chennai - 5.

+1cc to Special Government Pleader(Taxes) sr.no.7230

W.P.No.31465 of 2018

nr 1/02/2019

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