BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **05.03.2019**

CORAM:
THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P.(MD)No.16258 of 2015
and
M.P.(MD) No.1 of 2015

Tvl.Aamina Leathers,
Rep., by its Proprietor,
A.Mohamed Ibrahim ... Petitioner

Vs

1) The Commissioner of Commercial Taxes,
O/o the Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005

2) The Assistant Commissioner (CT) - III,
Commercial Tax Building,
Sub-Collector's Office Road,
Dindigul - 624 001 ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus or direction in the nature of a Writ directing the 2nd respondent to re-activate petitioner's TNVAT Registration in TIN No.33465241670 and Registration in CST 167994.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.M.Jeyakumar,
Additional Government Pleader

O R D E R

The instant writ petition has been filed for a Mandamus to direct the second respondent to reactivate the petitioner's TN VAT registration in TIN No.33465241670 and Registration in CST 167994.

2. It is the case of the petitioner that he is a registered dealer under the TN VAT (Tamil Nadu Value Added Tax)Act, 2006. It is his case that his registration in TIN No.33465241670 and Registration in CST 167994 were unilaterally cancelled by the second respondent without issuing any notice to him. According to the petitioner, he came to know about the cancellation only from the web-site of the respondent Department during the month of July 2015.

Aggrieved by the cancellation of the registration, the instant writ petition has been filed for a Mandamus. Since the petitioner has not received any communication from the respondents regarding the cancellation of registration, he has filed the instant writ petition.

3. Heard Mr.B.Rooban, learned counsel for the petitioner and Mr.M.Jeyakumar, learned Additional Government Pleader appearing for the respondents.

4. Till date, the respondents have not filed their counter in this writ petition. On instructions, the learned Additional Government Pleader submitted that no notice was given to the petitioner for the cancellation of the petitioner's registration under the TN VAT Act, 2006.

5. Learned counsel for the petitioner also drew the attention of this Court to two Single Bench judgments (viz.,) (i) W.P.(MD) No.12464 of 2015 dated 21.07.2015 & (ii) W.P.No.17426 of 2015 dated 18.06.2015, wherein, this Court has held that unilateral cancellation of registration under the TN VAT Act, 2006 without notice to the assessee, violates section 39(14) & 39(15) of the TN VAT Act, 2006 and in both the cases, the cancellation of unilateral registration was quashed by this Court and it is also similar to the case in hand. From the orders cited supra by the learned counsel for the petitioner, it can be seen that this Court in its earlier decisions had held that unilateral cancellation without notice is illegal.

6. For the foregoing reasons, this Court is of the considered view that the petitioner is also entitled for the relief sought for in this writ petition. But it is now submitted by the learned counsel for the petitioner that due to the change of tax regime from TN VAT to GST and Central Sales Tax (CST) to IGST, he seeks moulding of the relief for a direction to the concerned Authorities under the GST and IGST departments to permit the petitioner to reactivate the petitioner's TN VAT Registration in TIN No.3346524167O and Registration in CST 167994, since TN VAT Act, 2006 and CST are no more applicable and the petitioner is permitted to migrate to Goods and Services Tax and Integrated Good and Service tax regimes by following the procedures contemplated therein.

7. With the aforesaid directions, the **Writ Petition is disposed** of. No costs. Consequently, connected M.P.(MD) No.1 of 2015 is closed.

Sd/-

Assistant Registrar(CO)

// True Copy //

Sub Assistant Registrar(CS)

To

1) The Commissioner of Commercial Taxes,
   O/o the Principal and Special
   Commissioner of Commercial Taxes,
   Ezhilagam, Chepauk,
   Chennai 600 005

2) The Assistant Commissioner (CT) - III,
   Commercial Tax Building,
   Sub-Collector's Office Road,
   Dindigul - 624 001

+1 CC to M/s.B.ROOBAN, Advocate in SR-51920
+1 CC TO SPECIAL GOVERNMENT PLEADER IN SR No.SR-52259

W.P.(MD)No.16258 of 2015
05.03.2019

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