



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.03.2021

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.11800 of 2017

and

W.M.P. (MD)Nos.9087 and 9088 of 2017

M/s.V.R.R. & Co Engineering,
Contractor,
Represented by its Partner,
K.R.Veerappan.

... Petitioner

Vs.

The Commercial Tax Officer (FAC),
Karaikudi Assessment Circle,
Karaikudi.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records in Cancellation ID:10101057162955 dated 22.08.2016 cancelling the petitioner's TIN No.33326293033 and to quash the same as illegal, arbitrary and against Section 39(15) of the Tamil Nadu Value Added Tax Act 2006 and further direct the respondent to activate the petitioner's registration certificate's TIN No.33326293033 issued under the Tamil Nadu Value Added Tax Act.

For Petitioner : Mr.J.Anand Kumar
For Respondent : Mr.G.Arjunan,
Government Advocate.

ORDER

Heard the learned counsel on either side.

2.The petitioner is a registered contractor. He questions the impugned order whereby, his registration with the respondent was cancelled.

3.When the matter was taken up for hearing, the learned Government Advocate informed the Court that the petitioner firm had taken a fresh registration under GST regime. Therefore, I am of the view that nothing survives for further adjudication. I make it clear that the order impugned in the writ petition will not have bearing on the rights of the petitioner.



4.The writ petition is disposed of on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS-II)

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// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The Commercial Tax Officer (FAC),
Karaikudi Assessment Circle,
Karaikudi.

+1 CC to M/s.SPL GP (SR-11136[F] dated 15/03/2021)

W.P (MD) No.11800 of 2017
12.03.2021

SSS(CO)
TR(31.03.2021) 2P 3C