
(2011) 03 MAD CK 0248

In the Madras High Court

Case No : Writ Petition No's. 5670 and 6819 of 2011

Sri Pooja Traders

APPELLANT

Vs

The Assistant Commissioner (CT)

RESPONDENT

Date of Decision : 17-03-2011

Acts Referred:

Citation : (2011) 03 MAD CK 0248

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : P.R. Kumar, for the Appellant; J. Ganesan, Government Advocate, for the Respondent

Judgement

M. Jaichandren, J.—The main contention of the learned Counsel appearing for the Petitioner is that the impugned orders, dated 28.2.2011,

had been issued by the Respondent, without issuing a prior notice to the Petitioner and without giving an opportunity of hearing to the Petitioner.

Even though the Petitioner is carrying on business at No. T.30, Door No. 16,17, 18, Waller's Road, 3rd Floor, Kalyan Trade

Centre, Chintadripet, Chennai-2, and the Respondent had stated in the second impugned order that the Petitioner is not carrying on business in the

registered place. In fact, if a notice had been issued to the Petitioner, it should have been shown that the Petitioner is carrying on business activities

in the registered place, with sufficient documentary evidence.

2. The learned Government Advocate (Taxes), appearing for the Respondent, had not been in a position to show, from available records, that a

notice had been issued to the Petitioner at No. T.30, Door No. 16,17, 18, Waller's Road, 3rd Floor, Kalyan Trade Centre, Chintadripet,

Chennai-2, before the impugned orders had been passed, cancelling the registration of the Petitioner, under the Tamil Nadu Value Added Tax Act, 2006.

3. In such circumstances, the impugned orders of the Respondent, dated 28.2.2011, are set aside. It would be open to the Respondent to issue a notice to the Petitioner at the address noted above and thereafter, initiate appropriate proceedings, for the cancellation of the registration of the Petitioner, as per law, after giving an opportunity of personal hearing to the authorized representative of the Petitioner.

The writ petitions are ordered, accordingly. No costs. Connected M.P. Nos. 1 and 1 of 2011 are closed.