(2014) 03 MP CK 0033

Madhya Pradesh High Court (Indore Bench)

Case No: Writ Petition No. 1580 of 2014

Shri Rang Petrochem Industries		APPELLANT
	Vs	
Commercial Tax Officer		RESPONDENT

Date of Decision: March 12, 2014

Acts Referred:

- Constitution of India, 1950 - Article 226

Citation: (2014) 71 VST 177

Hon'ble Judges: Shantanu Kemkar, J; J.K. Jain, J

Bench: Division Bench

Advocate: P.M. Choudhari, Advocate for the Appellant; Sudharshan Joshi, Panel Lawyer, Advocate for the Respondent

Judgement

@JUDGMENTTAG-ORDER

1. With consent heard finally. By filing this writ petition under article 226 of the Constitution of India, the petitioner has challenged the order dated October 9, 2013 (annexure P/1) passed by the Commercial Tax Officer, Jhabua Circle, Jhabua (M.P.) whereby the petitioner''s registration certificate issued under the M.P. VAT Act, 2002 and the Central Sales Tax Act, 1956, has been cancelled.

2. According to the learned counsel for the petitioner, the impugned order being a non-speaking order the same is unsustainable and liable to be quashed. He submits that respondent No. 1 could not have passed the impugned order when the question of petitioner''s eligibility for exemption under notification dated October 6, 1994 is pending consideration before this court in Writ Petition No. 4858 of 2011 and the revision against the assessment orders were also pending before the revisional authority.

3. We find that respondent No. 1 has given following reasons for cancellation of the registration certificate:

August 30, 2013 Jhabua Circle year 1999-2000 to 2006-07 recovery amount Rs. 146.90 lakh.

4. On going through the aforesaid reasons mentioned in the impugned order, we are of the view that these reasons are not sufficient enough so as to call the order as "reasoned order".

5. In the circumstances, we quash the order dated October 9, 2013 however with liberty, respondent No. 1 is to pass fresh appropriate reasoned order after giving opportunity of hearing to the petitioner and taking into consideration all the grounds as may be raised by the petitioner. Cc today.