

Won Case 2

In 2003 Mkrtich Babajanyan has registered as individual entrepreneur and after doing business one and half month, he decided to terminate his activity through giving applications to the authorized official bodies (Abovyan Tax service, State Register Agency of Legal Entities) and paying the whole amount of taxes existing at the moment. Abovyan tax service with light hand movement disappeared the application of Mkrtich Babajanyan and began to calculate illegal penalties and fines to him and began to make obstacles for him. Moreover, the applicant didn't receive any notice about the rejection of his application and had enough legal grounds to think that he was granted the termination of his activity. In 2012 Tax service authority lodged a lawsuit against Mkrtich Babajanyan demanding surcharge of totally 670,400 AMD amount, of which 276,100 AMD – unreasonable duties from fixed payments, and 394,300 AMD - unjustified duties from social payments.

The protection of rights and interests of Mkrtich Babajanyan in court undertook **advocate Karen Hovhannisyan** and under the administrative case number VD/0631/05/12 the claim of tax service was granted partially, only 276,100 AMD from fixed payments, the rest of the claim was rejected. The judgement of the administrative court was appealed to the Appellate Court by Advocate Hovhannisyan and the higher court satisfied the appeal, overturned the first instance judgement and rejected the Tax service lawsuit totally by its decision 05.03.2013. The Appellate Court also decided to exact from Tax Service the judicial fee. The decision was not appealed and entered into force.

As a result Mkrtich Babajanyan was exempted from payment of illegally calculated and presented tax payment obligations by state official bodies and his violated rights was recovered.