IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.10525 and 10526 of 2017
and
WMP.Nos.11435 and 11436 of 2017

Mr.Udhayan Agencies
Rep. by its Proprietor
No.655, Main Road, Kamaraj Nagar
Kanji Village
Polur Taluk,
Tiruvannamalai District. .. Petitioner
(in WP Nos.10525 & 10526 of 2017)

Vs.

Deputy Commercial Tax Officer
Polur Assesssment Cricle
Polur Village
Tiruvannamalai District. .. Respondent
(in WP Nos.10525 & 10526 of 2017)

Prayer :

Writ petition No.10525 of 2017 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus, to call for records of the respondent and to quash the assessment proceedings in TIN 33634542934/2014-15 dated 13.01.2017 as illegal and direct the respondent to decide the mismatch issue in this case based on WEB SITE details in light of the decision of the batch cases of the Madras High Court in WP.No.105/2016 and other relating to M/S.JKM Graphics Solutions Pvt Limited., & Others Vs. Commercial Tax Officer, Vepery Assessment Circle and others dated 01.03.2017 after providing an opportunity of personal hearing to the petitioner.

Writ petition No.10526 of 2017 filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Mandamus, to call for records of the respondent and to quash the assessment proceedings in TIN 33634542934/2015-16 dated 31.01.2017 as illegal and direct the respondent to decide the mismatch issue in this case based on WEB SITE details in light of the decision of the batch cases of the Madras High Court in WP.No.105/2016 and other relating to M/S.JKM Graphics Solutions Pvt Limited & Others Vs. Commercial Tax Officer, Vepery

Assessment Circle and others dated 01.03.2017 after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.K.Venkatesh
Government Advocate

COMMON ORDER

Both these writ petitions are filed challenging the orders of assessment passed in respect of assessment years 2014-2015 & 2015-2016.

2. Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

3. The only issue taken by the Assessing Authority for passing the impugned orders is mis-match. Admittedly, the said issue has been considered by this Court in WP.No.105 of 2016 etc., dated 01.03.2017 and certain procedures/guidelines were issued therein for the Assessing Authority to follow, while considering the issue of mis-match. In this case, such procedures/guidelines have not been followed and therefore it is for the Assessing Authority to re-do the assessment by following the order passed by this Court in WP.No.105/2016 etc., dated 01.03.2017.

4. Accordingly, both these writ petitions are allowed and the impugned orders of assessment are set aside. Consequently, the matter is remitted back to the Assessing Authority for re-doing the assessment by following the order passed by this Court in WP.No.105/2016 etc., dated 01.03.2017. The petitioner should also be given an opportunity of personal hearing before finalizing the orders of assessment. Whole exercise shall be completed by the Assessing Authority, within a period of six weeks from the date of receipt of a copy of this order. No Costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

mk

To

The Deputy Commercial Tax Officer
Polur Assesssment Cricle
Polur Village
Tiruvannamalai District.

+1cc to Mr.C.Baktha Siromoni, Advocate, S.R.No.40607
+1cc to the Special Government Pleader, S.R.No.40580

W.P.Nos.10525 and 10526 of 2017

CS/14/06/17