IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.06.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.1887 of 2017
and
W.M.P.No.1879 of 2017

Preethi Kitchen Appliances Private Ltd.,
Represented by its Authorized Signatory,
Mr.Sahubar Shathik,
No.Q4, Door No.334, OMR,
Sholinganallur,
Chennai - 600 119. .... Petitioner

Vs.

Assistant Commissioner (CT)
Sholinganallur Assessment Circle,
Plot No.414, 1st Main Road,
Burma Colony, Perungudi,
Chennai - 600 096. .... Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance a Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in TIN/33670927237/2014-15 dated 30.12.2016 and quash the same in so far as it seeks to reversal of ITC on mis-match of Transaction amounting to Rs.26,04,327/- and further direct the respondent to re-do the assessment in accordance with law.

For Petitioner : Mr. N.Murali

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader(T)

ORDER

This writ petition is filed challenging the order of assessment dated 30.12.2016 passed in respect of assessment year 2014-15 only insofar as the issue of mis-match is concerned.

2.Heard both sides.

3. The learned counsel appearing for the petitioner submitted that though the impugned order of assessment was passed in respect of several issues, the petitioner is aggrieved only against one issue of mis-match, namely, cross verification of Annexure-I of Buyer and Annexure-II of Seller. Therefore, he submitted that since the said issue was already considered by this Court and an order has been passed in detail in W.P.No.105/2016 etc. dated 01.03.2017, the same benefit may be given to the petitioner as well insofar as the said issue is concerned. In other words, the learned counsel submitted that the petitioner is not challenging the assessment order passed in respect of other issues.

4.Mr.S.Kanmani Annamalai, the learned Additional Government Pleader fairly submitted that the issue of mis-match in this case is covered by the above said decision.

5.Considering the above said facts and circumstances and considering the fact that the issue of mis-match involved in this case is covered by the above said decision and further considering the fact that the petitioner is not aggrieved against the other issues, this writ petition is allowed in part and the impugned order of assessment is set aside only insofar as reversal of ITC of mis-match of transaction thereby, imposing tax of Rs.26,04,327/- is concerned. Consequently, the matter is remitted back to the Assessing Officer to re-do the assessment only insofar as reversal of ITC of mis-match of transaction, by following the procedure/guidelines issued by this Court in W.P.No.105/2016 etc. dated 01.03.2017. The petitioner shall also to be given an opportunity of personal hearing before finalising the assessment. The entire exercise shall be done by the Assessing Officer within a period of eight weeks from the date of receipt of a copy of this order. In all other aspects, the assessment order stands. No Costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

vsi / dna

To

The Assistant Commissioner (CT)
Sholinganallur Assessment Circle,
Plot No.414, 1st Main Road,
Burma Colony, Perungudi,
Chennai - 600 096.

+1cc to Mr.N.Murali, Advocate Sr. 39741

+1cc to the Special Government Pleader Sr. 39664

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PVS(CO)
VR(08/06/2017)