IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.12.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.11052 of 2018
and
WMP No.12955 of 2018

Tvl.Annamalaiyar Tractors,
Rep. by its Partner Tmt.A.Indrani,
Dealer in Tractors,
No.4, Lakshmipuram,
Thiruvannamalai. ... Petitioner

vs.

The State Tax Officer,
Thiruvannamalai I Assessment Circle,
Thiruvannamalai. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records in respect of the proceedings TIN No.33734523285/2014-15 dated 13.03.2018 of the respondent under the Tamil Nadu Value Added Tax Act, 2006, quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.V.Haribabu
Additional Government Pleader (T)

O R D E R

This writ petition is filed against the order of assessment dated 13.03.2018 passed in respect of the assessment year 2014-15.

2. Heard both sides.

3. There is no dispute to the fact that the only issue involved in the assessment proceedings is the mismatch issue. This Court has already considered the said mismatch issue in a batch of cases and given various directions/guidelines for the Assessing Officer to follow, while dealing with such mismatch issue in W.P.No.105 of 2016 etc., dated 01.03.2017 reported in

JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343).

4.Perusal of the impugned order would show that the same was made without following the guidelines/directions issued by this Court in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343), when admittedly the present impugned order was passed much later to the order passed in the above said case. The above said fact is not disputed by the learned Government Pleader. Therefore, this Court is inclined to set aside the impugned order, remit the matter back to the Assessing Officer to redo the assessment by following the guidelines/directions issued in the case reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343). It is also made clear that this Court is not expressing any view on the merits of the assessment, as it is for the Assessing Officer to consider and decide. Accordingly, the writ petition is allowed and the impugned order is set aside and first of all, the matter is remitted back to the Assessing Officer to redo the assessment by following the guidelines/directions issued in the case reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343). A fresh order shall be passed by the Assessing Officer within a period of eight weeks from the date of receipt of a copy of this order. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

vri

To

The State Tax Officer,
Thiruvannamalai I Assessment Circle,
Thiruvannamalai.

+1cc to Mr.S.Ashokan, Advocate, S.R.No. 83025
+1cc to the Special Government Pleader, S.R.No. 83210

W.P.No.11052 of 2018

SR(CO)
GN(24/12/2018)