IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 10.12.2018

CORAM
THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

Writ Petition No.14093 of 2018
and
W.M.P.Nos.16665 & 16666 of 2018

M/s.D.P.Kaviyalakshmi Traders
rep.by its Proprietor -E.Ramanujam
No.2/B, Arjuna mReddy Street,
Sholingur-631 102
Wallajah Taluk,
Vellore District. ...Petitioner

vs.

The State Tax Officer,
Ranipet(Sipcot) Circle,
Ranipet,
Vellore District. ....Respondent

Writ Petition filed under section 226 of the constitution to issue a Writ of Certiorari to call for the records on the file of the respondent in his impugned proceedings made in TIN 33934362834/2014-15 dated 23.04.2018 and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.R.Hemalatha

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

O R D E R

The petitioner is aggrieved against the order of assessment dated 23.04.2018 passed in respect of the assessment year 2014-15.

2. Heard both sides.

3. Learned counsel for the petitioner submitted that the only issue of mismatch dealt with by the Assessing Officer was not made by following the procedures/guidelines issued by this Court in JKM Graphics case, especially, when the present impugned order came to be passed after a long time from the date of the order passed in JKM Graphics case reported in 2017(19) VST 343. He further pointed out that the Assessing Officer has erred in not considering the turn over report to the tune of Rs.4,84,85,179/- in the monthly returns in Form-I while arriving

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at the total sale turn over as per the web report.

4. On the other hand, the learned Additional Government Pleader submitted that even though the petitioner has reported the sales turn over to the tune of Rs.4,84,85,179/- has however, not paid the tax and therefore, the Assessing Officer has arrived at the total turn over and imposed the tax and penalty.

5. This Court, at this stage, is not expressing any view on the merits of the assessment, as this Court is convinced to set aside the order and remit the matter back to the Assessing Officer solely on the reason that the said assessment order seems to have been passed by not following the guidelines and directions issued in JKM Graphics Case. Therefore, it is for the Assessing Officer to consider the issue of mismatch once again and pass a fresh order of assessment by following the procedures/guidelines made in the above said case.

6. Accordingly, without expressing any view on the merits of the assessment, this Writ Petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the Assessing Officer to redo the assessment following the procedures/guidelines issued in 2017(19) VST 343 JKM Graphics Solutions P.Ltd. v. C.T.O.(Mad) and pass orders within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

vsi

To

The State Tax Officer,
Ranipet(Sipcot) Circle,
Ranipet,
Vellore District.

+1cc to Mr.R.Hemalatha, Advocate, S.R.No.85203
+1cc to the Government Pleader, S.R.No.85562

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KJ(CO)

rrs 04/01/2019

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