IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.11.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.29143 & 29149 of 2018
and
W.M.P.Nos.34083 & 34086 of 2018

Sri Vinayaka Agency,
Rep. by its Proprietor V.Rajaiha,
R.J.Complex, A-74,
Kovaipudur, Coimbatore. ... Petitioner
(in both WPs)

vs.

The State Tax Officer,
Perur Circle,
Coimbatore. ... Respondent
(in both WPs)

Writ Petition No. 29143 of 2018 filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the entire records of the respondent in TIN:33811926454/2013-14 dated 28.06.2018 and quash the order passed therein.

Writ Petition No. 29149 of 2018 filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the entire records of the respondent in TIN:33811926454/2014-15 dated 28.06.2018 and quash the order passed therein.

For Petitioner : Mr.A.P.Srinivas
(in both WPs)

For Respondent : Mr.M.Hariharan
Additional Government Pleader
(in both WPs)

COMMON ORDER

Mr.M.Hariharan, learned Additional Government Pleader (Tax), takes notice for the respondent. By consent of the parties, these main writ petitions are taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the orders of assessment dated 28.06.2018 passed in respect of assessment years 2013-2014 and 2014-2015.

3. Heard both sides.

4. The impugned assessment orders were passed in respect of mis-match issue and also equal addition based on such mis-match issue. Admittedly, the very notices of proposal were issued in respect of the above said mis-match issue, after the common order passed by this Court in WP.No.105 of 2016 etc., dated 01.03.2017, reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343), wherein, this Court has formulated certain guidelines/directions to be followed by the Assessing Officer while dealing with mis-match issue.

5. However, perusal of the impugned orders would show that the Assessing Officer has not followed the guidelines/directions stipulated by this Court in the above said case, while passing the orders of assessment in respect of the mis-match issue. Therefore, the Assessing Officer has to consider the whole issue once again by following the procedures and guidelines issued in the above said case.

6. Thus, both these writ petitions are allowed and the impugned orders of assessment are set aside. Consequently, the matter is remitted back to the Assessing Officer to re-do the assessment and pass fresh orders after following the procedures and guidelines issued in WP.No.105 of 2016 etc., dated 01.03.2017, reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343). It is made clear that this Court is not expressing any view on the merits of the matter, as it is for the Assessing Officer to consider and decide the same. The Assessing officer is directed to complete the whole exercise 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 IX)

//True Copy//

Sub Assistant Registrar

mtl/mk

To

The State Tax Officer,
Perur Circle,
Coimbatore.

+1 cc to Mr.A.P.Srinivas, Advocate Sr.No.76828
+1 cc to The Special Government Pleader, Sr.No.77406

W.P.Nos.29143 & 29149 of 2018

SR(CO)
CSL/27.11.2018