IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.11.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.29947, 29949 & 29951 of 2018
and
WMP Nos.34954, 34955 & 34957 of 2018

Tvl. Art Glass Edge
Rep. by its Proprietor
Eswar Enclave,
Old No.8/2, New No.23A, Veeraswamy Main Road,
Chennai-600 023. ... Petitioner
(in all WPs)

vs.

The Commercial Tax Officer
Purasawalkam Assessment Circle,
Chennai-600 010. ..Respondent
(in all WPs)

Writ petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in TIN.33061062451/2012-2013, 2013-2014 & 2014-2015 dated 14.09.2018 and quash the same as illegal, arbitrary and contrary to the principle of natural justice and further direct the respondent to consider the documents and pass orders without being influenced by the inspection report and the deviation order received from the JC (ST), Enforcement-I, in RC.No.419/2008/B2 dated 03.08.2018.

For Petitioner : Mrs.C.Rekha Kumari
(in all Wps)

For Respondent : Mr.V.Haribabu
Additional Government Pleader
(in all WPs)

C O M M O N O R D E R

Mr.V.Haribabu, learned Additional Government Pleader takes notice for the respondent. By consent of the parties, these writ petitions are taken up for final disposal at the admission stage itself.

2. These writ petitions are filed challenging the orders of

assessment dated 14.09.2018 passed in respect of assessment years 2012-2013, 2013-2014 and 2014-2015.

3. Heard both sides.

4. Though several contentions are raised by the petitioner against the orders of assessment, the undisputed fact is that the main issue involved in the assessment is mis-match issue and the said issue has to be dealt with and decided only by following the guidelines/directions issued 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).

5. When such being the position, this Court is of the view that the matter has to be remitted back to the Assessing Officer for reconsidering the assessment once again, by following the directions/guidelines issued in the above said case. Accordingly, these writ petitions are allowed and the impugned orders are set aside. Consequently, the matter is remitted back to the Assessing Officer to re-do the assessment by following the directions/guidelines issued in WP.No.105 of 2016 etc., dated 01.03.2017, reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343), within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True copy//

Sub Assistant Registrar

mk

To

The Commercial Tax Officer
Purasawalkam Assessment Circle,
Chennai-600 010.

+1cc to M/s.C.Rekha Kumari, Advocate SR.No.78117

+1cc to Government Pleader SR.No.78450

WP.Nos. 29947, 29949 & 29951 of 2018

NM(CO)
GMY(05/12/2018)