IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.11.2018

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THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

WP Nos.30545, 30541, 30512 & 30510 of 2018
and
WMP.Nos.35626, 35581, 35619 & 35622 of 2018

M/s.Mohan Cycle Mart
Rep. by its Proprietor
No.134, Kamarajar Salai
Kallakurichi, Villupuram District. ... Petitioner
(in all WPs)

vs.

The Deputy Commercial Tax Officer
Kallakurichi Assessment Circle
Villupuram District. ...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 and to quash the assessment proceedings in TIN No.33924780958/2012-2013, 2013-2014, 2014-2015 & 2015-2016 respectively dated 30.01.2017 as illegal and to direct the respondent to follow the guidelines and instructions given by the Hon'ble Madras High Court in the mismatch cases for which particulars are taken by the respondent from the sales tax departmental Website and to pass fresh orders after providing an opportunity of personal hearing in this case.

For Petitioner : Mr.C.Bakthasiromoni
(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 30.01.2017 passed in respect of assessment years 2012-2013, 2013-2014, 2014-2015 & 2015-2016.

3. Heard Mr.C.Baktha Siromoni, learned counsel for the petitioner and Mr.V.Haribabu, learned Additional Government Pleader appearing for the respondent.

4. It is submitted by the learned counsel for the petitioner that the issue involved in this case viz., mis-match issue has already been dealt with 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, certain guidelines/directions were issued for the Assessing Officer to follow while making the assessment in respect of mis-match issue. Therefore, it is contended that the Assessing Officer, having not followed the said guidelines/directions, is not justified in issuing the impugned assessment orders.

5. No doubt, that the issue involved in these cases is mis-match issue and the said issue has been dealt with by this Court in the above said case. It is also true that this Court has given certain guidelines/directions in the above said batch of cases. But, at the same time, the fact remains that in the present case, the assessment orders were passed much earlier to the order passed in WP.No.105 of 2016 etc., dated 01.03.2017, reported in JKM Graphics Solutions Vs. CTO, ([2017] 1999 VST 343). When such decision was made as early as on 01.03.2017, atleast these writ petitions should have been filed immediately after such decision. However, the petitioner has not chosen to do so. On the other hand, these writ petitions were filed after a period of nearly 2 years. Moreover, the petitioner has also not filed any objection to the notices of proposal.

6. Therefore, this Court is not inclined to entertain these writ petitions, by expressing any view on the merits of the claim made by the petitioner. However, the petitioner is entitled to approach the respondent by filing a petition under Section 84 of the Tamil Nadu Value Added Tax Act, 2006, by raising all the contentions raised before this Court. Granting such liberty, these writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True copy//

Sub Assistant Registrar

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To

The Deputy Commercial Tax Officer
Kallakurichi Assessment Circle
Villupuram District.

+1cc to Government Pleader SR.No.79701

WP. Nos. 30545, 30510,
30512 & 30541 of 2018

RV(CO)
GMY(11/12/2018)