

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.12.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.32632 of 2018
and
WMP No.37841 of 2018

Tvl.KCP Engineers Private Limited
Represented by its Managing Director
Tvl.K.Chandraprakash
No.159, Rangarajapuram Main Road,
Kodambakkam, Chennai-600 024. Petitioner

vs.

The Assistant Commissioner - (ST) (FAC)
Kodambakkam Assessment Circle
PAPJM Building Annex
Greens Road, Chennai-600 006.Respondent

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records in TIN/33501885060/2016-2017 dated 19.11.2018 on the file of the respondent and quash the same as contrary to law.

For Petitioner : Mr.S.Ramanan
For Respondent : Mr.V.Haribabu
Additional Government Pleader

ORDER

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

2. The petitioner is aggrieved against the order of assessment dated 09.11.2018 passed in respect of the assessment year 2016-2017.

3. Heard both sides.

4. It is contended by the learned counsel for the petitioner that the only issue involved in this case is mis-match issue,

which has already been considered by this Court in WP.No.105 of 2016 etc., dated 01.03.2017, reported in JKM Graphics Solutions Vs. CTO, ([2017] 99 VST 343), wherein certain directions/guidelines are issued, as to how the assessment order has to be passed while dealing with mis-match issue. Therefore, it is contended that the assessment order has to be set aside and the matter has to be remitted back to the Assessing Officer to redo the assessment by following the above said decision.

5. The learned Additional Government Pleader for the respondent is not disputing the above said fact.

6. Accordingly, this writ petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the Assessing Officer to re-do the assessment by following the directions/guidelines reported in JKM Graphics Solutions Vs. CTO, ([2017] 99 VST 343), within a period of eight weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

mk

To

The Assistant Commissioner - (ST) (FAC)
Kodambakkam Assessment Circle
PAPJM Building Annex
Greens Road, Chennai-600 006.

+1cc to Mr.S.Ramanan, Advocate, S.R.No.84841

+1cc to the Spl Government Pleader, S.R.No.85564

WP.No.32632 of 2018

NMI (CO)
GSP (31/12/2018)