IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.12.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.33947, 33950, 33952, 33953 & 33955 of 2018
and
WMP Nos.39418, 39420, 39423, 39425 & 39426 of 2018
in respective WPs

M/s.Ponni Concrete
Rep. by its Managing Parner
Paramathi Velur,
Namakkal - 638 182.
Namakkal District. ... Petitioner
(in all WPs)

vs.

The State Tax Officer
Namakkal Rural Circle
Namakkal. ..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 33213104655/2012-2013, dated 12.11.2018 TIN 33213104655/2013-2014, dated 12.11.2018, TIN 33213104655/2014-2015 dated 26.11.2018 TIN 33213104655/2016-2017 dated 26.11.2018 and TIN 33213104655/2015-2016 dated 26.11.2018 respectively as illegal and direct the respondent to verify the books of accounts of the petitioner and conduct an enquiry with the sellers to the petitioner as per the details available in the departmental Website for the alleged mismatch of purchases related to the petitioner based on the various decisions of the Madras High Court after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.C.Bakthasiromoni
(in all Wps)
For Respondent : Mrs.G.Dhana Madhri
Government Advocate
(in all WPs)

C O M M O N   O R D E R

Mrs.G.Dhana Madhri, learned Government Advocate 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. The petitioner is aggrieved against the orders of assessment dated 12.11.2018 & 26.11.2018 passed in respect of assessment years 2012-2013 to 2016-2017.

3. Heard both sides.

4. It is contended by the learned counsel for the petitioner that the only issue involved in these 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 orders have 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 Government Advocate for the respondent is not disputing the above said fact.

6. Accordingly, this writ petition is 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 reported in JKM Graphics Solutions Vs. CTO, ([2017] 99 VST 343), within a period of twelve weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

mk
To
The State Tax Officer
Namakkal Rural Circle
Namakkal.

+1cc to Mr.C.Bakthasiromani, Advocate Sr.89375
+1cc to the Government Pleader Sr.89962

WP.No. 33947, 33950, 33952, 33953 & 33955 of 2018

kj[co]
srg 24/01/2019