IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.01.2019

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THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.1791, 1797, 1802 & 1807 of 2019
and
W.M.P.Nos.1984, 1989, 1991 & 1995 of 2019

Tvl. Junaid Leathers,
Rep. by its Proprietor,
No.20/19, Jalal Road, 3rd Street,
Ambur, Vellore District – 632 001. ...Petitioner
in all W.Ps.

Vs

The State Tax Officer,
Ambur Assessment Circle,
Vellore District – 632 001. ...Respondent
in all W.Ps.

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the respondent in orders dated 03.12.2018, 03.12.2018, 04.12.2018 & 04.12.2018 respectively in TINNos.33054261856/2012-13, 33054261856/2013-14, 33054261856/2014-15 & 33054261856/2015-16 respectively, in so far as it seeks to assess the petitioner on the basis of "Intranet Website mismatch Report" and "Department Website" and quash the same.

For Petitioner : Mr.Adithya Reddy
in all W.Ps.

For Respondent : Mr.M.Hariharan,
in all W.Ps. Additional Government Pleader (T)

COMMON ORDER

These writ petitions are filed challenging the orders of assessment dated 03.12.2018 and 04.12.2018 respectively passed in respect of the assessment years 2012-13 to 2015-16.

2. Though these writ petitions are filed challenging the assessment orders in toto, the learned counsel for the petitioner submits that the petitioner is confining the relief only in respect of the mismatch issue and in respect of the other issues, the petitioner is not questioning the same. In other words, it is contended that the petitioner will pay the tax liability arrived in respect of other issues.

3. Insofar as the mismatch issue is concerned, it is the specific contention of the petitioner that the Assessing Officer failed to follow the guidelines/ directions issued by this Court in JKM Graphics case reported in 2017(19) VST 343. Therefore, it is contended that the impugned assessment orders passed insofar as mismatch issue has to go, as the same was not in consonance with the directions/guidelines issued in JKM Graphics case.

4. Perusal of the impugned orders would show that the same having been passed pursuant to the order passed in JKM Graphics case, this Court is of the view that the Assessing Officer ought to have followed the procedures/guidelines issued in the above said case while concluding the assessment insofar as mismatch issue is concerned. Therefore, when such course of action has not been taken, this Court is of the view that the matter needs to go back to the Assessing Officer to consider the mismatch issue alone afresh, in the light of the directions/ guidelines issued in JKM Graphics case. The petitioner shall also cooperate with the Assessing Officer by producing necessary documents which are available in their possession so as to enable the Assessing Officer to conclude the assessment accordingly.

5. Accordingly, all these writ petitions are allowed in part and the impugned assessment orders are set aside concerning with the mismatch issue alone. In all other respects, the impugned assessment orders stand. Consequently, the matter is remitted back to the Assessing Officer to redo the assessment insofar as the mismatch issue is concerned on merits and in accordance with law by following the procedures/guidelines issued in JKM Graphics case. Such exercise shall be done by the Assessing Officer 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/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

vsi

To

The State Tax Officer,
Ambur Assessment Circle,
Vellore District - 632 001.

+1cc to Mr.Adithya Reddy, Advocate Sr.8025
+1cc to the Special Government Pleader Sr.9026

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srg 19/02/2019