IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 01.11.2019

CORAM

THE HONOURNABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.No.2988 of 2019
and
W.M.P.No.3262 of 2019

M/s. Indira Industries
rep. by its Manager Finance
G.Mugunathan
No.3, SIDCO Industrial Estate
Gandhi Nagar, Vellore,
Tamil Nadu - 632 006 ...Petitioner

Vs.

The State Tax Officer,
Gudiyatham East. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records of the respondent in CST No.359464/2013-14 TIN.33634240779/2013-14 and quash the order dated 31.12.2018 passed therien.

For Petitioner : Mr.B.Raveendran

For Respondent : Ms.Dhana Madhri
Government Advocate.

O R D E R

This Writ Petition is filed challenging the order of assessment dated 31.12.2018, relevant to the assessment year 2013-14.

2. Though this Writ Petition is filed challenging the assessment order dealing with several issues, the learned counsel for the petitioner submitted that he would confine the relief in this Writ Petition only against the mismatch issue. In other words, the learned counsel specifically submitted before this Court that the petitioner is not aggrieved against the other issues dealt with by the Assessing Officer.

3. Insofar as the mismatch issue is concerned, the grievance of the petitioner is that the same was not dealt with by the Assessing Officer by following the procedures/guidelines issued by this Court in JKM Graphics case reported in JKM Graphics Solutions Vs. CTO, ([2017] 99 VST 343). Therefore, it is

contended that the matter has to go back to the Assessing Officer for redoing the assessment after following those procedures/guidelines.

4. Since the petitioner has confined the relief only with regard to the mismatch issue and as it is seen that such issue was not dealt with by the Assessing Officer by following the procedures/guidelines issued in JKM Graphics case, this Court is inclined to remit the matter back to the Assessing Officer only to consider the mismatch issue afresh and pass fresh order accordingly. Thus, the Writ Petition is allowed-in-part thereby setting aside the impugned order only in respect of the mismatch issue and remitting back the matter to the Assessing officer for considering such issue 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 and pass fresh order as expeditiously as possible. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-VIII)

//True Copy//

Sub Assistant Registrar

vsi

To

The State Tax Officer,
Gudiyatham East.

+1cc to Mr.B.Raveendran, Advocate, S.R.No. 90822
+1cc to the Special Government Pleader, S.R.No. 91290

W.P.No.2988 of 2019

RSV(CO)
GN(26/11/2019)