

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.6031 & 6034 of 2019
and
W.M.P.Nos.6857 & 6862 of 2019

Tvl. Alba Impex
Represented by its Proprietor,
No.5, Jalalpet First Street,
Ambur - 635802. Petitioner in both WPs

Vs.

The State Tax Officer,
Ambur Assessment Circle,
Vellore District - 635802. Respondent in both WPs

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 order dated 31.07.2018 in TIN : 330842650896/2014-15, TIN : 330842650896/2015-16 respectively, insofar 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 both WPs)

For Respondent : Mrs.G.Dhana Madhri
(in both WPs) Government Advocate

C O M M O N O R D E R

In both these writ petitions, the challenge made, is against the orders of assessment dated 31.07.2018 relevant to the Assessment Years 2014-15 and 2015-16.

2. Heard both sides.

3. It is not in dispute that the issue involved before the Assessing Officer is a mismatch issue and this Court has already considered the issue in detail in a batch of cases viz., in "JKM Graphics" case reported

in "99 VST 343", wherein, this Court has framed certain guidelines and procedures to be followed by the Assessing Officer while dealing with the mismatch issue by adopting the centralized mechanism. Therefore, it is admitted by both sides that the matter may be remitted back to the Assessing Officer to redo the assessment by following the guidelines/procedures laid down in "JKM Graphics" case.

4. In view of the above stated facts and circumstances, these writ petitions are allowed and the impugned assessment orders are set aside. Consequently, the matter is remitted back to the Assessing Officer to redo the assessment by following the procedures and guidelines issued in "JKM Graphics" case. The fresh orders of assessment shall be passed by the Assessing Officer as expeditiously as possible. No costs. Connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

sni
To

The State Tax Officer,
Ambur Assessment Circle,
Vellore District - 635802.

+1cc to Mr.Adithya Reddy , Advocate SR.No. 89120

+1 cc to Spl Government Pleader(Taxes) Sr.No. 89520

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A.SK(21/11/2019)

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