

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.8209, 8213, 8216, 8220 & 8228 of 2019
and

W.M.P.Nos.8773, 8775, 8780, 8788 & 8790 of 2019

M/s. India Damper Industries,
Represented by its Manager Finance
G.Mugunathan
No.3, 1st East Cross Road,
SIDCO Industrial Estate,
Gandhi Nagar, Vellore,
Tamil Nadu - 632006. Petitioner in all WPs

Vs.

The State Tax Officer,
Guidyatham East. Respondent in all 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 TIN 33824241014/2011-12, TIN 33824241014/2012-13, TIN 33824241014/2013-14, TIN 33824241014/2014-15, TIN 33824241014/2015-16 respectively and quash the orders dated 31.01.2019 passed therein.

For Petitioner : Mr.B.Raveendran
(in all Wps)

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

C O M M O N O R D E R

In all these writ petitions, the challenge made, is against the orders of assessment relevant to the Assessment Years 2011-12 to 2015-16 dated 31.01.2019.

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 VI)

//True Copy//

Sub Assistant Registrar

sni

To

The State Tax Officer,
Guidyatham East.

+lcc to Mr.B.Raveendran, Advocate Sr.88849
+lcc to the Special Government Pleader Sr.89251

सत्यमेव जयते

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