IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2019

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition Nos.14040 & 14041of 2019
and WMP.Nos.14107, 14109, 14110 & 14111 of 2019

M/s. Sowmiya Textiles Private Limited
Rep.by its Managing Director - K.M.Chinnadurai
No.6/200, Kovai Road,
Kariyampalayam (PO)
Annur - 641 653
Coimbatore District. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (CT)
Avinashi Assessment Circle,
Avinashi,
Coimbatore District.
... Respondent in both W.Ps

Prayer in W.P.No.14040 of 2019 :- Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records on the file of the respondent in its impugned proceedings made in TIN:33822081018/2013-14 dated 28.03.2019 quash the same as illegal and contrary to the scheme of the Act.

Prayer in W.P.No.14041 of 2019 :- Writ petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records on the file of the respondent in its impugned proceedings made in TIN:33822081018/2014-15 dated 28.03.2019 quash the same as illegal and contrary to the scheme of the Act.

For Petitioner: Mr.U.Sriram
for Mrs.R.Hemalatha
in both W.Ps

For Respondent : Mrs.G.Dhana Madhri
Government Advocate
in both W.Ps

C O M M O N   O R D E R

These two writ petitions are filed challenging the orders of assessment dated 28.03.2019 relevant to the assessment years 2013-2014 and 2014-2015.

2. Heard both sides.

3. It is not in dispute that the only issue involved in both the assessment orders are mis-match issues. It is also not in dispute that these assessment orders were passed much later to the order passed by this Court in a batch of cases in JKM Graphics Solutions Vs. CTO, ([2017] 99 VST 343) wherein and whereby this Court has issued certain directions/guidelines to the Assessing Officer as to how the mis-match has to be dealt with and decided by having a centralised mechanism. It is not in dispute that all the mis-match issues are now being dealt with by the Assessing Officer in line with the above decision of this Court. Therefore this Court is of the view that the Assessing Officer in this case is also bound to follow the above decision made by this Court and decide the issue afresh, as it is seen that the petitioner has already paid the tax and interest and only the penalty aspect has to be considered afresh that too by following the guidelines issued in JKM Graphics case. Hence both these writ petitions are allowed and the impugned orders of assessment are set aside, consequently the matter is remitted back to the Assessing Officer to re-do the assessment by following the guidelines/procedures/directions issued in JKM Graphics case. Such exercise shall be done by the Assessing Officer as expeditiously as possible.

4. With the above direction these writ petitions stand allowed. No costs. Consequently connected miscellaneous petitions are also closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

dpq

TO:

The Assistant Commissioner (CT)
Avinashi Assessment Circle,
Avinashi,
Coimbatore District.

+1cc to Mrs.R.Hemalatha, Advocate sr.85858
+1cc to Special Government Pleader(Taxes) sr.86153

W.P. Nos.14040 & 14041of 2019
and WMP.Nos.14107, 14109,
14110 & 14111 of 2019

gp(co)
nr 14/11/2019