IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 26.09.2019

CORAM
THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.28301 & 28306 of 2019
and
W.M.P.Nos.27981 & 27985 of 2019

Tvl.Ponni Agri Engineering
Represented by its Proprietrix Atthayee
No.5-B, Ponni Complex
Thendral Nagar, Vengikkal
Thiruvannamalai District. ...Petitioner in both W.P.s

vs.

The Commercial Tax Officer
Thiruvannamalai-I Assessment Circle
Thiruvannamalai. ...Respondent in both W.P.s

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the respondent herein in TIN No.33964522528/2012-2013 and 2014-2015 dated 30.04.2019 and quash the same as being without jurisdiction and authority of law and contrary to the principles of natural justice.

For Petitioner in both W.P.s : Mr.R.Senniappan
For Respondent in both W.P.s : Mr.Master Ganesh
Government Advocate

C O M M O N O R D E R

In both the writ petitions, the petitioner is one and the same. The petitioner is aggrieved against the orders of assessment dated 30.04.2019 passed in respect of the assessment years 2012-2013 and 2014-2015.

2. Mr.Master Ganesh, learned Government Advocate takes notice for the respondent. By consent of both the parties, these main writ petitions are taken up for final disposal at the admission stage itself, since the issue involved in these case is covered by earlier decision rendered by this Court in a mis-match issue reported in JKM Graphics Solutions Vs. CTO, ([2017] 99 VST 343).

3. Heard both sides.

4. It is not in dispute that the only issue involved in the impugned orders of assessment is mis-match.

5. The learned Government Advocate fairly submitted that the impugned orders of assessment were not passed in consonance with the observations and directions issued in JKM Graphics case, where, while disposing a batch of cases arising out of mis-match issue, this Court has issued certain directions to be followed by the Assessing Officer before passing the orders of assessment arising out of mis-match issue. The learned Government Advocate further submitted that the matter may be remitted back to the Assessing Officer to reconsider the whole issue by following the directions issued in JKM Graphics case.

6. Considering the above stated facts and circumstances and in view of the admitted position that the mis-match issue involved in these case has not been dealt with in accordance with the directions issued in JKM Graphics case, without expressing any view on the merits of the matter, I am inclined to set aside the impugned orders of assessment and remit the matter back to the Assessing Officer to redo the assessment by following the procedures/guidelines/directions issued in JKM Graphics case.

7. Accordingly, both the Writ Petitions are allowed and the impugned orders of assessment are set aside. Consequently, the matter is remitted back to the respondent/Assessing Officer to redo the assessment by following the guidelines/directions issued in JKM Graphics case. The whole exercise shall be done by the respondent/Assessing Officer as expeditiously as possible. Connected miscellaneous petitions are closed. No costs.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

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To

The Commercial Tax Officer
Thiruvannamalai-I Assessment Circle
Thiruvannamalai.

+1 CC to The Spl. Govt. Pleader(T) sr 83244
+1 CC to Mr.R.Senniappan, Advocate sr 82717.

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RSI(CO)
SP(30/10/2019)