IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.31150 of 2019
and
W.M.P.No.31270 of 2019

Tvl.R.K.R.Gold Private Ltd.,
Represented by its Managing Director,
S.V.Sreenivasen,
No.10, Srinivasa Ragava Street,
R.S.Puram,
Coimbatore - 641002. ... Petitioner

Vs.

The Assistant Commissioner (ST),
R.S.Puram (West) Circle,
Coimbatore-18. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the files of the respondent in TIN No.33341961875/2012-13 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 : Mr.Senniappan R.

For Respondent : Mr.M.Hariharan
Additional Government Pleader (Taxes)

O R D E R

Mr.M.Hariharan, learned Additional Government Pleader (Taxes) takes notice for the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the order of assessment dated 30.04.2019 relevant to Assessment Year 2012-13.

3. Heard both sides.

4. The Assessing Officer has dealt with two issues in the impugned order of assessment. Major tax liability is in

respect of mismatch issue. The other issue where the tax liability is only Rs.50,652/- is that the other end dealer has not paid the tax under Section 19(1) of the Tamil Nadu Value Added Tax Act, 2006.

5. The main grievance of the petitioner is that the Assessing Officer while dealing with the mismatch issue, has not followed the guidelines/directions issued by this Court in JKM Graphics case reported in JKM Graphics Solutions Vs. CTO, ([2017] 99 VST 343) and therefore, the matter needs to be remitted back to the Assessing Officer for redoing the assessment on the mismatch issue by following the above procedures/guidelines.

6. There is no dispute to the fact that this Court, while passing the order in a batch of cases reported in JKM Graphics case, has observed that mismatch issue has to be dealt with by adopting a centralized mechanism. Therefore, this Court, is of the view that the present case should also fall under the purview of the order passed by this Court and consequently, the matter has to go back to the Assessing Officer to redo the assessment once again after filing the procedures issued in JKM Graphics case. At the same time, it is made clear that this Court is not expressing any view on the merits of the claim made by both parties, as it is for the Assessing Officer to consider and decide, accordingly. Since this Court, is inclined to remit the matter back to the Assessing Officer to redo the assessment, it is open to the petitioner to satisfy the Assessing Officer by filing necessary documents in respect of both the issues, so as to enable him to conclude the assessment after following the procedures/guidelines issued in JKM Graphics case.

7. Accordingly, this writ petition is allowed and the impugned order is set aside. Consequently, the matter is remitted back to the Assessing Officer to redo the assessment once again 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 as expeditiously as possible. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

sni

To

The Assistant Commissioner (ST),
R.S.Puram (West) Circle,
Coimbatore-18.

+1cc to Mr.Senniappan R., Advocate SR.91625
+1cc to Spl Government Pleader(Taxes), SR.92148

W.P.No.31150 of 2019

(CO)
CB(25/11/2019)