IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.09.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.24428 of 2019
and
W.M.P.No.24167 of 2019

KK Jee Agencies
Represented by its Proprietor
M.Natarajan ...Petitioner

vs.

The State Tax Officer
Sirkali Assessment Circle
Sirkali. ...Respondent

Writ Petition 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.33284001915/2011-2012 dated 25.03.2019 and quash the same.

For Petitioner : Mr.K.Narayanan
for Mr.N.Inbarajan

For Respondent: Mrs.G.Dhana Madhri
Government Advocate (Tax)

O R D E R

The petitioner is aggrieved against the order of assessment dated 25.03.2019 passed in respect of the assessment year 2011-2012.

2. Mrs.G.Dhana Madhri, learned Government Advocate (Tax) 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, since the issue involved in this 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 order of assessment is mis-match.

5. The learned Government Advocate fairly submitted that the impugned order of assessment was 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 order 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 this 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 order 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, this Writ Petition is allowed and the impugned order of assessment is 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 petition is closed. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

mk

To

The State Tax Officer
Sirkali Assessment Circle
Sirkali.

+1cc to The Special Government Pleader(Taxes)sr.76578
+1cc to Mr.N.Inbarajan, Advocate sr.75940

WP No.24428 of 2019

ss(co)
nr 30/09/2019