

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.10.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.Nos.28819, 28822, 28823 & 28824 of 2019
and

W.M.P.Nos.28556, 28559, 28560 & 28561 of 2019

M/s.KAG India Pvt. Limited

Rep. by its authorised signatory

Mr.C.Selvam

...Petitioner in all W.P.s

vs.

The Assistant Commissioner (ST)

Tambaram Assessment Circle

No.19-A Siva Shanmugam Salai

Tambaram, Chennai-600 045.

...Respondent in all W.P.s

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records on the files of the respondent in TIN No.33360887104/2012-2013, 2013-2014, 2014-2015 and 2015-2016 dated 18.03.2019 respectively and quash the same and further direct the respondent to follow the decision of this Hon'ble Court in 99 VST 343 in the case of JKM Graphics Solution P Ltd., Vs. State of Tamil Nadu and the consequent direction issued by the Special Commissioner in Circular No.3/2019 in Q1/39643/2018 dated 18.01.2019.

For Petitioner in all W.P.s : Mr.V.Sundareswaran

For Respondent in all W.P.s : Mr.M.Hariharan

Additional Government Pleader (T)

COMMON ORDER

In all these writ petitions, the petitioner is one and the same. The petitioner is aggrieved against the orders of assessment dated 18.03.2019 passed in respect of the assessment years 2012-2013, 2013-2014, 2014-2015 and 2015-2016 respectively.

2. Mr.M.Hariharan, learned Additional Government Pleader (Taxes) 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 Additional Government Pleader 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 Additional Government Pleader 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, all these 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.

Sd/-

Assistant Registrar (Insp Cell)

//True Copy//

Sub Assistant Registrar

mk

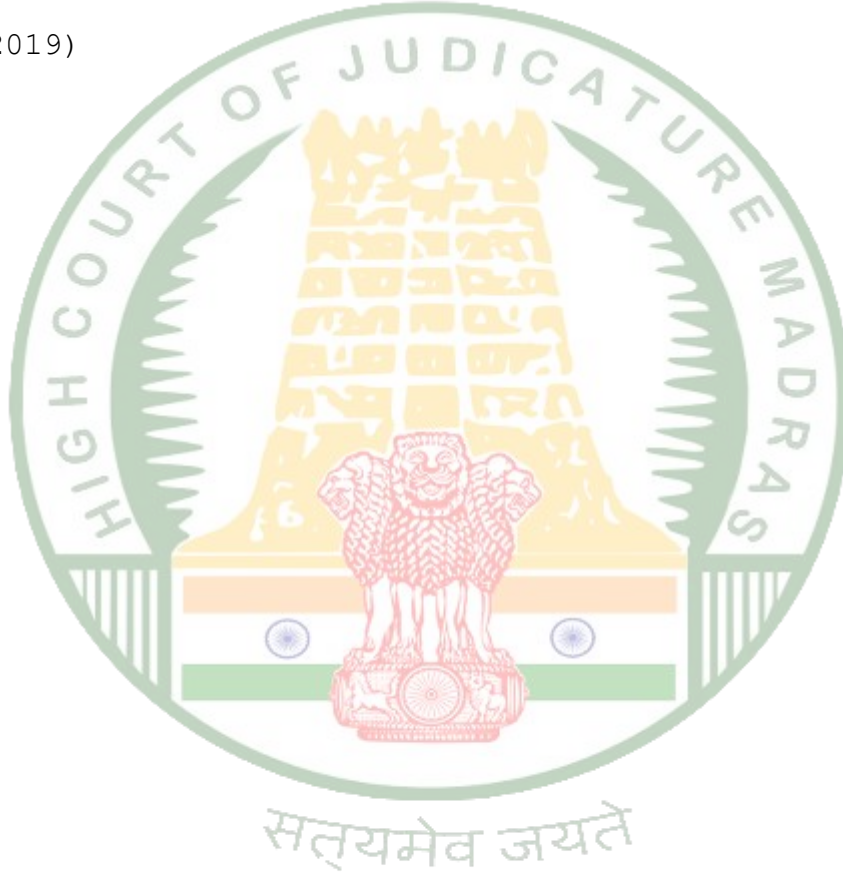
To

The Assistant Commissioner (ST)
Tambaram Assessment Circle
No.19-A Siva Shanmugam Salai
Tambaram, Chennai-600 045.

+1cc to the Special Government Pleader, S.R.No. 85275

W.P.Nos. 28819, 28822,
28823 & 28824 of 2019

LN(CO)
GN(01/11/2019)



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