IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.29116 of 2019
and
W.M.P.No.28889 of 2019

M/s. S.M.A Chemicals,
Represented by its Proprietor
Mr.S.M.Abdul Akkim,
No.101/1B, GST Road, Ayyankovil Pattu Village,
Villupuram - 605602. ... Petitioner

Vs.

The Assistant Commissioner (CT),
Villupuram - I Assessment Circle,
Villupuram. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the connected records relating to the proceedings of the respondent herein made in TIN No.33644683045/2014-15 dated 31.10.2016 and quash the same.

For Petitioner : Mr.S.Manoharan Sundaram

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

O R D E R

This writ petition is filed challenging the order of assessment dated 31.10.2016 passed in respect of the Assessment Year 2014-15.

2. Heard both sides.

3. The Assessing Officer is dealt with only one issue namely mismatch. It is contended by the petitioner that the said issue has not been dealt with by the Assessing Officer in accordance with the procedures/guidelines issued by this Court in a later decision made in JKM Graphics case reported in JKM Graphics Solutions Vs. CTO, ([2017] 99 VST 343). It is further contended that since a sum of Rs.9,58,000/- is already recovered from the petitioner towards the tax and part of

penalty liability, one more chance may be given to the petitioner to agitate the matter before the Assessing Officer so that the assessment can be done afresh by following the procedures/guidelines issued in JKM Graphics case.

4. It is true that the impugned order was passed earlier to the decision made in JKM Graphics case. However, considering the fact that the Revenue has recovered a sum of Rs.9,58,358/-, as admitted by the learned Additional Government Pleader, towards the tax and part of penalty liability, this Court, is of the view that an indulgence can be shown to the petitioner by remitting the matter back to the Assessing Officer to redo the assessment by following the procedures/guidelines issued in JKM Graphics case.

5. Accordingly, this writ petition is allowed and the impugned assessment order is set aside. Consequently, the matter is remitted back to the Assessing Officer to redo the assessment after following the procedures/guidelines issued in JKM Graphics case. Needless to say that based on the fresh order of assessment, it is for the respective parties to work out the modality to deal with the amount already collected from the petitioner, as stated supra. The Assessing Officer shall pass fresh order of assessment 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 (CT),
Villupuram - I Assessment Circle,
Villupuram.

+1cc to M/s.Dass & Viswa Associates, SR.91490
+1cc to Spl Government Pleader(Taxes), SR.92150

W.P.No.29116 of 2019

(CO)
CB(21/11/2019)