

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.12.2019

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.285 & 286 of 2017  
and  
W.M.P.No.301 of 2017

Indian Oil Corporation Limited,  
(Rep.by its Senior Manager (Finance)/TNSO  
J.Boominathan)  
No.139, Nungambakkam High Road,  
Chennai 600 034. ... Petitioner in both W.Ps.

vs.

The Deputy Commissioner (CT)-IV,  
Large Taxpayers Unit,  
5<sup>th</sup> Floor, Dugar Towers,  
No.34, Marshalls Road,  
Egmore, Chennai - 8. ... Respondent in both W.Ps

PRAYER in W.P.No.285 of 2017: Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN:33270460111/2015-16 dated 07.12.2016 and quash the same.

Prayer in W.P.No.286 of 2017: Writ petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN:33270460111/2015-16 dated 20.12.2016 and quash the same while directing the respondent herein to re-dispose the application dated 16.12.2016.

For Petitioner (in both W.Ps.) : Mr.N.Inbarajan

For Respondent (in both W.Ps.) : Mr.V.Haribabu

Addl.Govt.Pleader

C O M M O N      O R D E R

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. During the pendency of the present writ petitions, this court by an order dated 6.11.2019 had directed the petitioner to appear before the Deputy Commissioner (S.T)-IV, Large Taxpayers Unit, Chennai-60008 to furnish the documents required for reconciliation of the Transit Pass, invoice relating to transactions, lorry receipts for movement of goods etc as was sought for by the said officer vide his communication dated 5.11.2019.

**\*3. The petitioner also appeared before the said officer and as against total demand of Rs.16,79,38,737/-as confirmed by the impugned order dated 7.12.2016 for the assessment year 2015-16, the petitioner appears to have been able to reconcile to the satisfaction of the said officer a substantial portion of the amount. This is evident from a reading of the letter dated 26.11.2019 bearing R.C. 95/2017/B8 dated 26.11.2019 addressed by Sri.E. Muniyasamy, Deputy Commissioner(ST) LTU, Chennai 8 to the office of Additional Government Pleader(Taxes)**

4.The learned Additional Government Pleader (Taxes) has also confirmed that there has been reconciliation and has filed a copy of communication addressed to him by the said officer on 26.11.2019.

5. The learned counsel for the petitioner submits that the reconciliation exercise could not be completed since the case was to be listed on 26.11.2019. He further submits that if another opportunity is given, reconciliation will be completed and the liability will be reduced to nil. The learned counsel submits that the documents being voluminous they would require few more sessions with the said officer.

6. Considering the fact that there has been substantial progress and the reconciliation exercise has resulted in reduction of tax exposure drastically, I am of the view that the impugned orders can be set aside and the case may be remitted back to the respondent to pass a fresh order denovo after taking into account of the outcome of the reconciliation exercise.

7. The petitioner and the said officer from in the office of the respondent shall complete the exercise and file a report before the respondent within a period of three months from the date of receipt of copy of this order.

8. The respondent shall thereafter pass a speaking order within a period of 3 months thereafter in accordance with law. Needless to state, the petitioner will be entitled to make further submissions on merits before the respondent.

9. These writ petitions thus stand disposed by way of remand to the respondent with the above directions. No cost. Consequently, connected miscellaneous petition is closed.

-sd/-

Asst.Registrar (CS VI )

Dated: 14.02.2020

**\* Corrected as per order dated  
26.02.2020 made in W.P.No.285 & 286/2017  
sd/- Assistant Registrar (CS VI)  
Dated: 22.07.2020**

/true copy/

Sub Asst. Registrar

kkn/kkd  
To

The Deputy Commissioner (CT)-IV,  
Large Taxpayers Unit,  
5<sup>th</sup> Floor, Dugar Towers,  
No.34, Marshalls Road,  
Egmore, Chennai - 8.

+1 cc to M/s.N.Inbarajan Advocate sr16538  
+1 cc to the Special Government Pleader Taxes sr102646

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aa17/02/2020  
SP(29/07/2020)

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