

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.01.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.33865 of 2018
and
W.M.P.No.39328 of 2018

Tvl. Perfect Steels,
Rep. by its Partner,
No.39, Congress House Road,
Gudiyatham - 632 602.

...Petitioner

Vs

State Tax Officer,
Gudiyatham (East) - 632 602.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records of the respondent in order dated 31.01.2018 in TIN 33524241276 of 2015-16 and quash the same.

For Petitioner : Mr.Adithya reddy

For Respondent : Mrs.G.Dhana Madhri
Government Advocate

O R D E R

This writ petition is filed against the order of assessment dated 31.01.2018 relevant to the assessment year 2015-16.

2. Heard both sides.

3. The main grievance of the petitioner is that the only issue before the assessing Officer namely mismatch issue was not considered by following the procedures/guidelines issued in JKM Graphics Solutions Vs. CTO, ([2017] 99 VST 343).

4. There is no dispute to the fact that the petitioner, in pursuant to the notice of proposal, sent a reply dated 30.11.2017. It is also not in dispute that the present impugned order was passed much later to the order passed by this Court in JKM Graphics case wherein certain guidelines/directions are issued to the Assessing Officer as to how the mismatch issue has to be dealt with. Admittedly, the Assessing Officer, in this case, has not followed the guidelines/directions issued by this Court in JKM Graphics case. Therefore, this Court is inclined to interfere with the impugned order of assessment and remit the matter back to the Assessing officer to redo the assessment by following the procedures/directions issued by this Court in JKM Graphics case. Accordingly, the writ petition is allowed and the impugned order is set aside. The matter is remitted back to the Assessing Officer to redo the assessment by following the procedures/directions issued by this Court in JKM Graphics case within a period of twelve weeks from the date of receipt of a copy of this order. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True copy//

Sub Assistant Registrar

vsi

To

The State Tax Officer,
Gudiyatham (East) - 632 602.

+1cc to Mr.Adithya Reddy, Advocate SR.No.855

+1cc to Special Government Pleader SR.No.1545

W.P.No.33865 of 2018

VGI (CO)
GMY (30/01/2019)

WEB COPY