IN THE HIGH COURT OF JUDICATURE OF MADRAS

Dated : 18.09.2020

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.2450 & 2451 of 2017
and WMP.No.2451 of 2017

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

Vs.

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

PRAYER in W.P.No.2450 of 2017: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the respondent herein in TIN 33270460111/2014-15, dated 27.12.2016, quashing the same.

PRAYER in W.P.No.2451 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 herein in TIN 33270460111/2014-15, dated 18.01.2017, quashing the same and directing the respondent herein to rectify the proceedings dated 18.01.2017 as prayed for by the petitioners in their application dated 18.01.2017.

For Petitioner:Mr.N.Inbarajan
For Respondent:Mr.R.Swarnavel, GA (T)

C O M M O N O R D E R

With the consent of both the parties, the present Writ Petitions are heard today through Video Conferencing.

2. While the prayer in W.P.No.2450 of 2017 is challenging the impugned order passed by the respondent herein in TIN 33270460111/2014-15 dated 27.12.2016, the prayer sought for by

the petitioner in W.P.No.2451 of 2017 is to quash the rectification order dated 18.01.2017 and consequently, direct the respondent to rectify the same as prayed for by the petitioner in his application dated 18.01.2017.

3. Among the other issues involved in the present Writ Petitions, one of the issue is with regard to reconciliation of the Transit Pass for the Assessment Year 2014-15. Earlier when the petitioner had challenged the proceedings of the respondent herein for the Assessment Year 2015-16 in W.P.Nos.285 and 286 of 2017, this Court, by an interim order dated 06.11.2019, had permitted the petitioner to appear before the respondent herein with the documents, pursuant to which, there was a reconciliation and the copy of the communication sent to the petitioner was produced before the learned Judge. Accordingly, this Court, by an order dated 06.12.2019, was of the view that there was substantial progress and the reconciliation exercise has resulted in reduction of tax exposure drastically and thereby remanded back the matter to the respondent for de novo consideration, after taking into account, the outcome of the reconciliation exercise. The present Writ Petitions pertains to the Assessment Year 2014-15, the issue involved in these Writ Petitions is also similar to that the Writ Petitions dealt with the Assessment Year 2015-16. In my view, this issue can also be remanded back to the respondent for fresh de novo consideration, in line with the earlier orders of this Court passed in W.P.Nos.285 & 286 of 2016.

4. In continuation of the above observation, the impugned order dated 27.12.2016 is set aside and the matter is remanded back to the respondent herein to pass a fresh de novo proceedings. Consequently, the rectification order dated 18.01.2017 is hereby set aside. The respondent herein shall endeavor to complete the entire exercise as expeditiously as possible. The Writ Petitions stands thus allowed. Consequently, connected Miscellaneous Petition is closed. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

DP

To

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

+1 CC to The Special Govt. Pleader(T) sr 30627.
+1 CC to Mr.N.Inbarajan, Advocate sr 30446.

W.P.Nos.2450 & 2451 of 2017
and WMP.No.2451 of 2017

SVI(CO)
SP(19/10/2020)