



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :17.02.2021

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)Nos.5441 and 5442 of 2017

and

W.M.P. (MD)Nos.4365 and 4366 of 2017

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M/s.Navakar Enterprises,
Represented by its Proprietor,
N.Jeethu.

... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (CT),
Nethaji Road Circle,
Madurai.

... Respondent in both W.Ps

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records in TIN 33584981159/2014-15 and 2015-16 dated 14.02.2017 and quash the same as illegal, arbitrary without jurisdiction and direct the respondent to pass assessment order afresh after considering the reply dated 31.01.2017 filed by the petitioner including the opportunity of being heard.

(in both W.Ps)

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.S.Dayalan,
Government Advocate.

COMMON ORDER

Heard the learned on either side.

2.The petitioner is one and the same. Since the assessment years are different, two writ petitions have been filed.

3.The petitioner has been visited with adverse orders based on the mismatch particulars ascertained from web portal maintained by the department. It has been held in M/s.JKM Graphics' case that when based on the discrepancies noticed in the web portal action is sought to be taken, the assessing authority will have to conduct enquiry with the other end dealer also. In the case on hand, the procedure laid down in M/s.JKM Graphics' case has not been followed. On this sole ground, the orders impugned in these writ petitions are quashed. These writ petitions are allowed. The matters are remitted



to the file of the respondent to pass orders afresh in accordance with law in the light of the procedure laid down in M/s.JKM Graphics' case. No costs. Consequently, connected miscellaneous petitions are closed.

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Sd/-

Assistant Registrar ()

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

Ias

Note : In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

The Assistant Commissioner (CT),
Nethaji Road Circle,
Madurai.

+1 CC to Mr.S.KARUNAKAR, Advocate (SR-5785[F] dated 17/02/2021)

+1 CC to SPL GP (SR-5888[F] dated 18/02/2021)

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VB (09.03.2021) 2P 4C