



WEB COPY

W.P.(MD)No.11324 of 2017

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 03.03.2021

CORAM:

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD)No.11324 of 2017

and

W.M.P. (MD)No.8699 of 2017

M.Poonguzhali
Proprietrix of M/s.M.P.V.R.Petroleum,
Melavastha Chavadi (Pillayarpatthi)
Thanjavur-613 005,
Thanjavur Distirct.

... Petitioner

-Vs-

The Commercial Tax Officer,
Thanjavur II Assessment Circle,
Thanjavur,
Thanjavur District.

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records on the file of the respondent in its impugned proceedings made in TIN No.33973824365/2014-15, dated 23.12.2016 and quash the same.

For Petitioner	: Ms.Priyanka for Ms.R.Hemalatha
For Respondent	: Mr.G.Arjunan Government Advocate

ORDER

Heard the learned counsel on either side.

2.The petitioner is a dealer registered with the respondent. The case on hand pertains to the assessment years 2014-15. The petitioner suffered an adverse order dated 23.12.2016. It is assailed in this writ petition. It is seen from the impugned order that the case of the respondent rests on mismatch.

3.I carefully considered the rival contentions and went through the materials on record. The case of the respondent rests on mismatch. In such an event, the procedure laid down in J.K.M.Graphic Solutions Private Limited case should be followed. In the case on hand, that was not followed.

4.On this sole ground, the order impugned in the writ petition is quashed. The matter is remitted to the file of the respondent to pass orders afresh in accordance with law after following the

<https://hcservices.ecourts.gov.in/hcservices/>



procedure laid down in J.K.M.Graphics Solution Private Limited case. The Writ Petition is allowed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

rmi

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 Commercial Tax Officer,
Thanjavur II Assessment Circle,
Thanjavur,
Thanjavur District.

W.P.(MD)No.11324 of 2017
03.03.2021

VB (30.03.2021) 2P 2C