BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 17.07.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.7209 of 2023
and
W.M.P(MD).No.6800 of 2023

Tvl. Darshiga Traders
Rep. by Proprietor Mr. Joseph,
No. 13/178-A,
R.C. Church Street, Alangulam 627 851,
Tenkasi District. ... Petitioner

Vs.

The Tax Officer
Tenkasi Assessment Circle, Tenkasi. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned Assessment Order in TIN. 33025685202/2015-16 dated 18.11.2022 and quash the same as illegal and devoid of merits.

For Petitioner : Mr.Raja Karthikeyan

For Respondent : Mr.A.K.Manikkam,
Special Government Pleader.

ORDER

This Writ Petition is filed challenging the assessment order dated 18.11.2022.

2. The contention of the petitioner is that the respondent has not granted the other end users details. But the respondent submitted that the petitioner failed to produce the Stock Register, sale invoices relating to the assessment year 2015-2016. The respondent is specifically seeking the entries for Gomathi Trading, Friends Bazaar and Spaniso Technologies. The petitioner's specific contention is that they never ever transacted with these three persons for which the petitioner has produced the entire invoices, stock register and other relevant materials.

3. On perusal of the same, it is seen that the petitioner has not transacted with these three persons. Therefore, the impugned assessment order ought to be quashed and the same is quashed. The assessing officer shall redo the assessment afresh after giving opportunity to the petitioner. The petitioner is directed to submit relevant records which is produced before this Court to the

assessment officer. The respondent shall grant the details of other end users to the petitioner in order to substantiate the petitioner's case. The respondent shall strictly follow the judgment rendered in the case of *M/s.JKM Graphics Solutions Private Limited Vs the Commercial Tax Officer (W.P.No.105 of 2016)* in its letter and spirit.

4. In view of the above, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

17.07.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Nsr

To

The Tax Officer
Tenkasi Assessment Circle, Tenkasi.

S.SRIMATHY, J.

Nsr

W.P.(MD).No.7209 of 2023

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