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W.P.Nos.2299, 2300, 2302 and 2308 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2299 of 2026 and W.M.P.Nos.2547 & 2548 of 2026

and

W.P.No.2300 of 2026 and W.M.P.Nos.2549 & 2550 of 2026

and

W.P.No.2302 of 2026 and W.M.P.Nos.2552 & 2554 of 2026

and

W.P.No.2308 of 2026 and W.M.P.Nos.2559 & 2560 of 2026

The Commissioner,
Mettupalayam Municipality,
Municipal Office, Mettupalayam – 641 301,
Coimbatore District.

... Petitioner in all cases

Vs.

1. The Deputy Commissioner / Appellate Authority,
State Tax Officer,
Department of Commercial Taxes,
Dr.Balasundaram Road, ATT Colony,
Gopalapuram, Pappanaickenpalayam,
Coimbatore Post & District – 641 018.

2. The State Tax Officer – 1, Survey Unit,
O/o. The Joint Commissioner (ST),
Intelligence, Department of Commercial Taxes,
Coimbatore.

3. The Assistant Commissioner / State Tax Officer, (ST) (FAC)
O/o.the Assistant Commissioner (ST),
Mettupalayam Taluk Assessment Circle,
TS No.291/2, Near Taluk Office,
Sirumugi Road, Sikkadasampalayam Village,
Mettupalayam, Coimbatore – 641 301.

... Respondents in all cases



W.P.Nos.2299, 2300, 2302 and 2308 of 2026

Prayer in W.P.No.2299 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 2nd respondent in Proceedings GSTIN:33AAALC1073D1ZV/2020-2021 dated 25.02.2025 and quash the same and consequently direct the Respondents to reopen the issue and affording opportunity to the Petitioner Municipality and to adduce evidence and to produce documents and to pass final orders in accordance with law within a stipulated time may be fixed by this Court.

Prayer in W.P.No.2302 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 2nd respondent in Proceedings GSTIN:33AAALC1073D1ZV/2022-2023 dated 01.04.2025 and quash the same and consequently direct the Respondents to reopen the issue and affording opportunity to the Petitioner Municipality and to adduce evidence and to produce documents and to pass final orders in accordance with law within a stipulated time may be fixed by this Court.

Prayer in W.P.No.2308 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 2nd respondent in Proceedings GSTIN:33AAALC1073D1ZV/2023-2024 dated 01.04.2025 and quash the same and consequently direct the Respondents to reopen the issue and affording opportunity to the Petitioner Municipality and to adduce evidence and to produce documents and to pass final orders in accordance with law within a stipulated time may be fixed by this Court.



W.P.Nos.2299, 2300, 2302 and 2308 of 2026

Prayer in W.P.No.2300 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 2nd respondent in Proceedings GSTIN:33AAALC1073D1ZV/2021-2022 dated 25.02.2025 and quash the same and consequently direct the Respondents to reopen the issue and affording opportunity to the Petitioner Municipality and to adduce evidence and to produce documents and to pass final orders in accordance with law within a stipulated time may be fixed by this Court.

For Petitioner : Mr.M.Saravanakumar in all cases
For Respondents : Mrs.K.Vasanthamala,
Government Advocate in all cases

ORDER

Heard the learned counsel for the petitioner and the learned Government Advocate for the respondents.

2. By this common order, all four writ petitions are disposed of at the time of admission itself.



W.P.Nos.2299, 2300, 2302 and 2308 of 2026

3. In these writ petitions, the petitioner has challenged the following impugned orders passed for the respective tax periods as detailed below:-

W.P.Nos.	Show Cause Notice	Impugned Order
2299 of 2026	15.11.2025	25.02.2025
2300 of 2026	15.11.2025	25.02.2025
2302 of 2026	15.11.2025	01.04.2025
2308 of 2026	15.11.2025	01.04.2025

4. A reading of the impugned orders indicates that a penalty has been imposed on the petitioner for wrongly availed input tax credit, which had already been reversed. The impugned orders also indicate that interest has been levied for the wrongful availment of input tax credit.

5. Considering the fact that the petitioner is a Municipality represented by its Commissioner, namely, the Commissioner, Mettupalayam Municipality, the matter is remitted back to the respondents to pass fresh orders on merits, taking note of the relevant GST enactments and the provisions of the Constitution of India.



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6. These writ petitions are disposed of with the above observations.

No costs. Connected W.M.Ps. are closed.

28.01.2026

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Neutral Citations: Yes/No

To:

1. The Deputy Commissioner / Appellate Authority,
State Tax Officer,
Department of Commercial Taxes,
Dr.Balasundaram Road, ATT Colony,
Gopalapuram, Pappanaickenpalayam,
Coimbatore Post & District – 641 018.
2. The State Tax Officer – 1, Survey Unit,
O/o. The Joint Commissioner (ST),
Intelligence, Department of Commercial Taxes,
Coimbatore.
3. The Assistant Commissioner / State Tax Officer, (ST) (FAC)
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Mettupalayam Taluk Assessment Circle,
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C.SARAVANAN, J.

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