



W.P. No.33969 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33969 of 2025

and

W.M.P.Nos.38117 and 38118 of 2025

M/s.Commissioner Coonoor Municipality,
Represented by its Commissioner,
Mr.M.Ilamparithi,
Coonoor Municipality, Mount Road,
Coonoor, The Nilgiris – 643 103.

.. Petitioner

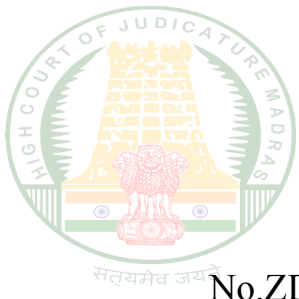
Vs.

1. State Tax Officer,
Group-VI, Inspection, Intelligence – I,
Commercial Taxes Building, First Floor,
Dr.Balasundaram Road,
Coimbatore 641 018.

2. State Tax Officer (Int.),
Roving Squad, Coimbatore.

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for records relating to the Impugned Order GSTIN:33AAALC1238N1ZB/2018-19 dated 16.06.2025, along with its Summary Order in Form DRC-07 bearing reference



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No.ZD3306251518359 dated 16.06.2025 issued by the 2nd respondent and quash the same and consequentially issue a direction that any amount paid by the petitioner pursuant to the direction of this Hon'ble Court may be appropriated with the pre-deposit amount payable under Section 107 of the CGST Act or be allowed to file a refund application under Section 54 of CGST Act.

For Petitioner : Mr.P.Bhagavath
Assisted by Ms.S.Samriddhi

For Respondent : Mrs.R.Vasanthamala
Government Advocate

ORDER

By consent of both sides, this writ petition is taken up for final disposal at the stage admission itself.

2. The present writ petition is filed challenging the impugned order dated 16.06.2025 relating to the assessment year 2018-19.

3. It is submitted by the learned counsel for the petitioner that the petitioner is a statutory local authority constituted under the provisions of Tamil Nadu District Municipalities Act, 1920 and is registered under



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the Goods and Services Tax Act, 2017. During the relevant period of 2018-19, petitioner filed its returns and paid the appropriate taxes.

During the course of inspection conducted at petitioner's place of business, following discrepancy was *inter-alia* noticed:

i) Taxable income short reported

4. Pursuant thereto, a notice in DRC-01A was issued on 06.03.2025, followed by a notice in DRC-01 on 14.03.2025. Thereafter, three reminder notices dated 21.04.2025, 06.05.2025 and 21.05.2025 was issued to the petitioner with personal hearing on 28.04.2025, 14.05.2025 and 28.05.2025. However, the petitioner had not responded to any of the above notices, the impugned order dated 16.06.2025 was thus passed confirming the proposal. It is submitted by the learned counsel for the petitioner that neither the show cause notices nor the impugned order of assessment has been served on the petitioner by tender or sending it by RPAD, instead it had been uploaded under “additional notices and orders” tab on the GST Portal, thereby, petitioner was unaware of the initiated proceedings and was thus unable to participate in the adjudication proceedings. It is submitted by the learned counsel for the



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petitioner that if the petitioner is provided with an opportunity, they would be able to explain the alleged discrepancies.

5. The learned counsel for the petitioner would place reliance upon the recent judgment of this Court in the case of ***M/s.K.Balakrishnan, Balu Cables vs. O/o. the Assistant Commissioner of GST & Central Excise in W.P.(MD)No.11924 of 2024 dated 10.06.2024***, to submit that this court has remanded the matter back in similar circumstances subject to payment of 25% of the disputed taxes.

6. It was further submitted that the petitioner is ready and willing to pay 25% of the disputed tax and that they may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal. It was further submitted that pursuant to the impugned order of assessment, petitioner had remitted Rs.2,69,364/- out of the total demand of disputed taxes and his only request is that the same may be adjusted towards the payment of 25% of disputed taxes, to which the learned Government Advocate appearing for the respondents does not have any serious objection.

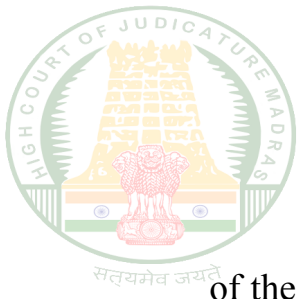


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7. By consent of both parties, the writ petition stands disposed of on the following terms:

- a) The impugned order dated 16.06.2025 is set aside.
- b) The petitioner shall deposit 25% of the disputed taxes as admitted by the learned counsel for the petitioner and the respondent, within a period of four weeks from the date of uploading of web copy without waiting for the receipt of the certified copy.
- c) If any amount has been recovered or paid out of the disputed taxes, including by way of pre-deposit in appeal, the same would be reduced/adjusted, from/towards the 25% of disputed taxes directed to be paid. The assessing authority shall then intimate the balance amount out of 25 % of disputed taxes to be paid, if any, within a period of one week from the date of uploading of web copy without waiting for the receipt of the certified copy. The petitioner shall deposit such remaining sum within a period of three weeks from such intimation.
- d) Failure to comply with the above condition viz., payment of 25% of disputed taxes within the stipulated period i.e., four weeks from the date of uploading of web copy of this order, shall result in restoration



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of the impugned order.

e) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted /withdrawn on complying with the above condition viz., payment of 25 % of the disputed taxes.

f) On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of compliance of the conditions relating to deposit in Clause (b) and (c) supra, along with supporting documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. It is made clear that if the above conditions viz., payment of 25% of disputed taxes is not complied or objections are not filed within the stipulated time as stated above the impugned order of assessment shall stand restored.



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8. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

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Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:

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MOHAMMED SHAFFIQ, J.

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