



W.P.No.36677 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36677 of 2025
and
W.M.P.Nos.41012 & 41015 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 is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order bearing reference No. GSTIN: 33AAALC1238N1ZB/2021-2022 dated 16.06.2025, along with its Summary Order in Form DRC-07 bearing reference No. ZD330625153271N dated 16.06.2025 issued by the second respondent and quash the same and consequentially issue a direction that any



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amount paid by the petitioner pursuant to the direction of this 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. M.P.Yuvaraj

For Respondents : M/s. Vasantha Mala
Government Advocate

ORDER

This Writ Petition is disposed of at the admission stage itself after hearing the learned counsel for the petitioner and the learned Government Advocate appearing for the respondents.

2. In this Writ Petition, the petitioner / M/s. Commissioner Coonoor Municipality has challenged the Impugned Order dated 16.06.2025. The Impugned Order dated 16.06.2025 has preceded a notice in DRC No. 01 dated 14.03.2025 signed by State Tax Officer on 14.03.2025. It is informed that the disputed tax has been paid by the petitioner on 20.03.2025. The learned counsel for petitioner submits and realised that the petitioner was indeed not liable to pay tax and has thus approached this Court.



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3. Although, the petitioner has an appellate remedy before the Appellate Authority, namely, Deputy Commissioner (ST) (GST Appeal), Coimbatore, I am of the view that the matter may be remitted back to the second respondent to pass fresh order as Impugned Order was passed without the petitioner filing a reply to the Show Cause Notice in DRC-01.

4. Accordingly, the matter is remitted back to the second respondent to pass fresh order as expeditiously as possible since the disputed tax payment for the period 2021-2022 has already been paid on 20.03.2025.

5. With these directions, these Writ Petitions stand disposed of. Consequently, connected Miscellaneous Petitions are closed. No costs.

06.10.2025

vsg

Neutral Citation : Yes / No

To

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.



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C.SARAVANAN, J.

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