# BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

**DATED: 23.02.2026**

**CORAM**

**THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY**

**W.P.(MD)No.4866 to 4870 of 2026**
**and W.M.P.(MD)Nos.4094, 4104, 4097, 4099 & 4096 of 2026**

M/s.Bodinayakkanur Municipality,
Rep. by its Commissioner K.Sutha
Bodinayakkanur Municipal Office
Near Government Hospital
Munnar Road, Bodinayakkanur,
Theni District 625513. ... Petitioner in all W.Ps.

Vs

The State Tax Officer (Intelligence),
Joint Commissioner Office (State Tax) (Intelligence)
Data Unit, Ground Floor Commercial Taxes Building,
Dr. Thangaraj Salai, K.K.Nagar,
Madurai – 625 020. ... Respondent in all W.Ps.

**Common Prayer:** Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the Impugned order passed by the respondent vide proceedings under Form GST DRC-07 in REF No.ZD3303250805399, ARN No.ZD330325080770J, REF No.ZD330325080352P, ARN No.Nil, in GSTIN 33AAALB0761D1ZV/2019-20 and ARN No.Nil, in GSTIN 33AAALB0761D1ZV/2018-19, Dated 13.03.2025, and Quash the Same as void and illegal.

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|---|---|---|
| For Petitioner (In all W.Ps.) | : | Mr.C.Karthikeyan |
| For Respondents (In all W.Ps) | : | Mr.R.Suresh Kumar, Addl Govt. Pleader |

**COMMON ORDER**

These Writ Petitions are filed challenging the impugned orders passed by the respondent dated 13.03.2025.

**2.** Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent. By consent, these Writ Petitions are taken up for final disposal at the admission stage itself.

**3**. When the matters are taken up for hearing, the learned counsel appearing for the petitioner seeks liberty to file appeals. He would further submit that due to administrative reasons, they are not in a position to file appeals in time and the petitioner also undertakes to pay

10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals for the respective assessment years.

**4**. The learned Additional Government Pleader appearing for the respondents would submit that in the event of payment of 10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals for the respective assessment years, the petitioner's appeals would be considered.

**5.** Considering the facts and circumstances of the case, this Court grants liberty to the petitioner to file appeals, subject to payment of 10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals for the respective the assessment years. Accordingly, this Court directs the petitioner to pay 10% of the disputed tax over and above the statutory deposit made at the time of filing the appeals, for the respective assessment years, before the respondent, within a period of four weeks from the date of receipt of a copy of this order. Upon receipt of payment, the respondent is directed to take the petitioner's appeals on record and dispose of the same in accordance with law.

**6**. With the above direction, these Writ Petitions are disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**23.02.2026**

vsm

To

The State Tax Officer (Intelligence),
Joint Commissioner Office (State Tax) (Intelligence)
Data Unit, Ground Floor Commercial Taxes Building,
Dr. Thangaraj Salai, K.K.Nagar,
Madurai – 625 020.

**KRISHNAN RAMASAMY, J.**

vsm

**W.P.(MD)Nos.4866 to 4870 of 2026**

**23.02.2026**