BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.03.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)Nos.5401,5716,5717,5263 of 2026, 34093,34140 of 2025
and
W.M.P(MD)Nos.4526,4527,4761,4762,4767,4768,4402,4403of 2026,26933,26934,26973,26974 of 2025 and 1580, 1558 of 2026

Tiruchirappalli City Municipal Corporation
Represented by its Commissioner
1, Tiruchirapalli Municipal Corporation
Bharathidasan Street, Cantonment,
Trichy-620 001. ... Petitioner in all W.Ps

Vs.

The State Tax Officer-V(RS)/Commercial Tax Officer
O/o.The Joint Commissioner(ST)
Intelligence, Trichy Division,
Trichy. ...Respondents in all W.Ps

Writ Petitions are filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned orders in Form GST DRC-07 bearing Reference Nos.ZD331125365843D, ZD331125366269A, ZD331125363718A, ZD331125365049H dated 20.11.2025 and ZD330925372412C, ZD330925375221E dated 26.09.2025 passed by the respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

For Petitioner :Mr.G.Natarajan
For Respondent :Mr.R.Suresh KUmar
Additional Government Pleader
(in all W.Ps)

COMMON ORDER

All these writ petitions being connected are taken up by this Court by a common order.

2.The petitioner in these writ petitions is Trichirapalli City Municipal Corporation. Aggrieved by the impugned orders of assessment, these writ petitions are filed.

3.The primary concern of the petitioner Municipality is that when the petitioner is a local authority involved in so many functions, without granting of proper opportunity to produce all the documents relating to the issues in question, the impugned orders have been passed. Therefore, on the ground of principles of natural justice as well as raising certain other questions of law, these writ petitions are filled.

4.The writ petitions at the outset are opposed by the learned Additional Government Pleader on the ground that they have an equally efficacious alternative remedy of filing an appeal, the High Court should desist from entertaining the writ petitions especially with reference to the matters relating to factual issues, which can be raised only in the appeal. The learned Additional Government Pleader would rely upon the judgment of the Hono'ble Supreme Court in ***Assistant Commissioner of State Tax And Others -Vs- Commercial Steel Limited(2022) 16 SCC 447*** and also the Division Bench judgment of this Court in ***TVL DRA.SP.VM Joint Venture -Vs- The State Tax Officer(W.P(MD)No.2341 of 2025***, etc.

5.I have considered the rival submissions made on either side and perused the material records of the case.

6.It is true that normally the petitioner should also be relegated to the appellate remedy available under the Statute and this Court under Article 226 of the Constitution of India, will not entertain the writ petition. In this case, the primary finding relating to certain heads of assessment is that even though there is a pleading on behalf of the municipality, they did not produce the proper accounts and the other documents in support of it. It is pleaded on behalf of the petitioner Municipality that the respondent authority ought to have extended further opportunities and the circumstances under which they were not produced at the earliest point of time, is also pleaded. Secondly, with reference to some other heads, it is also pleaded that the vendors are the third parties, have already GST registration and they are only liable to pay the tax directly. Therefore, the questions that are considered and involved in the assessment order are directly related to the production of the document and explaining certain matters of fact. In that factual scenario, especially considering that the petitioner is a Municipality and that it was not in a position to place on record everything and now it is submitted by the learned counsel that if one more opportunity is granted, all the records will be promptly placed before the authorities, since already two of the writ petitions in W.P(MD)No.34093 and 34140 of 2025 were entertained and stay has also been granted, entertaining these writ petitions and keeping the matter spending would not also augur well both for the revenue as well as the petitioner Municipality.

7.On the other hand, on the overall facts and circumstances of the case, I am of the view that one more opportunity can be extended to the petitioner Municipality to place on record all the documents and the necessary particulars. It is made clear that if the petitioner Municipality does not avail of this opportunity, no further opportunity will be granted within the time that is granted by this Court. They should place all the documents on record and the respondent authorities can reconsider the entire issue.

8.In view thereof, these repetitions are disposed of on the following terms:

(i)The impugned orders of assessment bearing Reference Nos.ZD331125365843D, ZD331125366269A, ZD331125363718A, ZD331125365049H dated 20.11.2025 and ZD330925372412C, ZD330925375221E dated 26.09.2025 respectively, shall stand set aside and the matter is remanded back to the file of the respondent, within a period of 15 days from the date of receipt of the web copy of the order, without waiting for the certified copy of the order.

(ii)the petitioner Municipality is entitled to place all such additional documents and their details etc and one more opportunity of hearing shall be granted for the petitioner Municipality or its duly authorized representative and all these questions can be reconsidered by the authorities.

(iii)This Court is not expressing any opinion on the merits that are pleaded in the grounds of affidavit. Let the exercise be carried out and completed within a period of 60 days from the date of filing of all the documents. No costs. Consequently, connected miscellaneous petitions are closed.

02.03.2026

NCC:Yes/No
Ns

D.BHARATHA CHAKRAVARTHY, J.

Ns

To
The State Tax Officer-V(RS)/Commercial Tax Officer
O/o.The Joint Commissioner(ST)
Intelligence, Trichy Division,
Trichy.

W.P(MD)Nos.5401,5716,5717,5263 of 2026, 34093,34140 of 2025 and W.M.P(MD)Nos.4526,4527,4761,4762,4767,4768,4402,4403of 2026,26933,26934,26973,26974 of 2025 and 1580, 1558 of 2026

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