



WEB COPY

WP No. 1858 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 1858 of 2026
and W.M.P. No.1951 of 2026**

M/s.German Polymers And Coatings Private Limited
18, Othivakkam Village,
Kumuzhi Panchayat,
Chengalpattu-603 202,
Rep. by its Managing Director,
R.Selvaraj.

..Petitioner(s)

Vs

The Assistant Commissioner of CGST and Central
Excise,
Perungudi Division,
No.692, M.H.U. Complex (8th Floor)
Anna Salai, Nandanam,
Chennai-600 035.

..Respondent(s)

PRAYER – This Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Orders-in-Original No.25/2022 and 26/2022 dated 21.12.2022 on the file of the Respondent herein, quash the interest and penalty components therein.

For Petitioner(s): Mr.M.Deivanandam

For Respondent(s): Mrs.Revathi Manivannan,
Senior Standing Counsel



ORDER

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Today, this case is listed under the caption 'For Clarification'.

2.The learned counsel for the Petitioner submits that the Petitioner had discharged the tax liability on 10.04.2024 confirmed vide impugned order dated 21.12.2022 and the proof of payment has also been filed along with the Typed Set of Documents filed in this Writ Petition.

3.On a perusal of the same, it indicates that the amount paid on 10.04.2024 by the Petitioner corresponds with the tax liability confirmed vide impugned order.

4.The learned Senior Standing Counsel for the Respondent also confirms the same.

5.Considering the same, Paragraph No.8 of the order dated 21.01.2026 in the Writ Petition is directed to be modified as follows:-

“8.Considering the fact that the Petitioner has paid the tax amount confirmed vide respective impugned orders on



10.04.2024, this Writ Petition is disposed of by granting liberty to the Petitioner to challenge the impugned orders dated 21.12.2022 before the Appellate Authority, subject to the Petitioner depositing the interest determined vide the impugned orders within thirty days from the date of receipt of a copy of this order.”

6.Registry is directed to make the necessary corrections and issue fresh order copy to parties.

7.The remaining portion of the order dated 21.02.2026 shall remain unaltered.

04-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
GSA

To

The Assistant Commissioner of CGST and Central
Excise,
Perungudi Division,
No.692, M.H.U. Complex (8th Floor)
Anna Salai, Nandanam,
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C.SARAVANAN, J.

GSA

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