



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 20388 of 2026
and WMP.Nos.21890 & 21891 of 2026**

Tvl.Nandhini Polymers
Represented by its Managing Partner,
Mr. S. Thirumurugan
RSF No. 57/7, 1st Cross,
Anaikatti Road, Erode - 638 009.

..Petitioner

Vs

1. The Deputy Commissioner Appeals
Integrated New Commercial Taxes Building,
3rd Floor, S.F.No.400/178, 46 Pudur B Village,
Erode- 638 002.
2. The Deputy Commercial Tax Officer
Thindal Assessment Circle,
3rd Floor, 161, Meenakshi Sundaranar Salai,
Erode - 638 001.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the impugned order issued in DRC-07 bearing Ref. No. ZD3311252675678 dated 15.11.2025 for the assessment year 2022 - 2023 by the 2nd respondent and the subsequent impugned order issued vide FORM GST APL-02 in Ref No. ZD3304260784359 dated 09.04.2026 issued by the 1st respondent and quash the same.

For Petitioner:

Mr. Arvinth S.



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For Respondents:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

An order dated 15.11.2025 is assailed on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of both the respondents.

3. Learned counsel for the petitioner submits that the appeal filed by the petitioner was rejected on the ground of delay. He further submits that 10% of the tax demand was paid by way of pre-deposit at the time of filing the appeal. Subject to giving credit thereto, he submits that an additional 15% of the tax demand will be remitted by the petitioner as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 15% of the disputed tax demand, as agreed to, after giving credit to the pre-deposit earlier made by the petitioner, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be



issued within three months from the date of remittance of 15% of the disputed tax demand.

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5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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