



WEB COPY

WP No. 20302 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

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THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

**WP No. 20302 of 2026
and WMP Nos. 21760 to 21762 of 2026**

AARA Life Sciences India Pvt Ltd.,
Represented by its Director, Mr.R. Udayakumar,
1st Floor, 96/2, 11th Street, Tatabad,
Gandhipuram, Coimbatore- 641 012.

..Petitioner(s)

Vs

1. The Deputy Commercial Tax Officer-2
Gandhipuram Assessment Circle,
4th floor, Dr.Balasundaram Road,
Coimbatore-641 018.
2. The Deputy Commissioner
GST Appeals, Coimbatore-I,
Dr. Balasundaram Road,
Commercial Taxes Building,
Coimbatore - 641 018.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorarified Mandamus, calling for records of the 1st Respondent in respect of the impugned order no. ZD331225342864E dated 22.12.2025 and consequential rejection of Appeal in FORM GST APL- 02 bearing No.ZD330526033516I dated 06.05.2026 and quash the same as arbitrary, bad in law and consequently direct the respondents to hear the case on merits.

For Petitioner(s): Mr.Saravana Kumar B

For Respondent(s): Mrs.P.Selvi,
Government Advocate



To

1. The Deputy Commercial Tax Officer-2
Gandhipuram Assessment Circle,
4th floor, Dr.Balasundaram Road,
Coimbatore-641 018.
2. The Deputy Commissioner
GST Appeals, Coimbatore-I,
Dr. Balasundaram Road, Commercial Taxes
Building,
Coimbatore - 641 018.



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G.R.SWAMINATHAN J.

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