



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21888 of 2026

and W.M.P. Nos.23732 and 23735 of 2026

I 3 Polyamers

Rep by its Proprietor Mr. N. Balasubramaniam

29/1, 29/1, Pillaiyarkovil Street,

Chinnadvedmapatti,

Coimbatore 641 039

..Petitioner

Vs

1. Appellate Authority

Deputy Commissioner CT

Commercial Taxes Building,

1st Floor, Dr. Balasundaram Road,

Coimbatore 641 018

2. Deputy Commercial Tax Officer 2,

Thudiyalur Circle, Coimbatore II

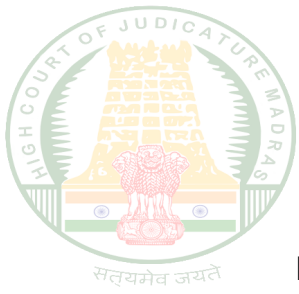
Commercial Taxes Building,

Dr. Balasundaram Road,

Coimbatore 641 018

..Respondents

Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari to call for the records of the impugned Rejection Order in Form GST APL-02 dated 06.05.2026 bearing Reference No. ZD330526035249D of the 1st Respondent Appellate Authority together with impugned order dated 27.10.2025 bearing Reference No. ZD331025287508A in Form GST DRC-07 along with its Annexure of the 2nd Respondent passed in Petitioner's GSTIN 33BKCPB2684Q1ZY for the FY 2021-22 and quash the same.



WEB COPY

For Petitioner:

Mr.A. Abraham John Samuel

For Respondents:

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)**ORDER**

In this writ petition, an order in original dated 27.10.2025 and the subsequent appellate order are challenged on the ground of breach of principles of natural justice.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondents.

3. Learned counsel for the petitioner submits that 10% of the disputed tax demand was paid as pre-deposit while lodging the appeal. He submits that the petitioner would remit an additional 15% of disputed tax demand as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of additional 15% of the disputed tax demand, as agreed to, after verifying and giving credit to the amount that was paid at the time of filing the appeal, 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 the petitioner complying with the conditional order.

WEB COPY

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.

18.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To

1. The Appellate Authority
Deputy Commissioner CT
Commercial Taxes Building,
1st Floor, Dr. Balasundaram Road,
Coimbatore 641 018
2. The Deputy Commercial Tax Officer 2,
Thudiyalur Circle, Coimbatore II
Commercial Taxes Building, Dr. Balasundaram Road,
Coimbatore 641 018



WEB COPY

WP No. 21888 of 2



SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 21888 of 2026

18.06.2026