



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 18.06.2026**

CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 21892 of 2026**

**and**

**W.M.P. Nos.23741 and 23742 of 2026**

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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. ZD3305260348674 of the 1st Respondent Appellate Authority together with impugned order dated 10.11.2025 bearing Reference No. ZD331125151099K in Form GST DRC-07 along with its annexure of the 2nd Respondent passed in Petitioners 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)

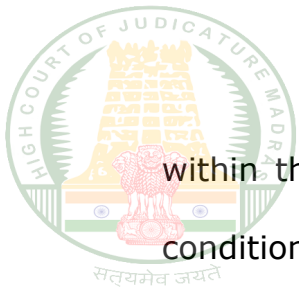
**ORDER**

In this writ petition, an order in original dated 10.11.2025 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 original 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.

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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.

**18.06.2026**

Index: Yes/No  
Neutral Citation: Yes/No  
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To

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WP No. 21892 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

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**WP No. 21892 of 2026**

**18.06.2026**