



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 27349 & 27470 of 2026
and W.M.P.Nos.29952, 29954 & 30106 of 2026**

M/s.GV Fashion, Rep by its Managing partner
Duraishamy palanigounder, 10 Anaipudhur,
Jshosier Park, Thirumuruganpoondi, Avinashi,
Tiruppur, Tamil Nadu-641 652

..Petitioner(s) in both
WP's

Vs

The Deputy State Tax officer 1 (ST)
Avinashi Assessment circle. Avinashi

..Respondent(s) in
W.P.No.27470 of 2026

The Deputy State Tax Officer ST
Avinashi Assessment Circle, Avinashi

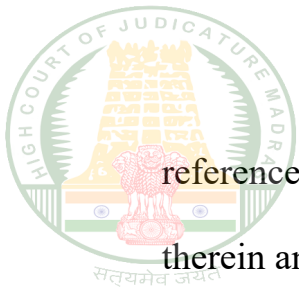
..Respondent(s) in
W.P.No.27349 of 2026

PRAYER in W.P.No.27349 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records leading to the issuance of assessment order bearing reference no ZD331225257317H dated 16.12.2025 passed by the respondent herein and quash the same.

PRAYER in W.P.No.27470 of 2026: Writ Petition filed under Article 226 of

The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records leading to the issuance of rectification order bearing



reference no ZD330226216390V dated 25.02.2026 passed by the respondent therein and quash the same.

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For Petitioner(s):
in both WP's

Ms.Sri Harini S P

For Respondent(s):
in both WP's

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

COMMON ORDER

In these two writ petitions, assessment order dated 16.12.2025 and the subsequent rejection of the rectification application are challenged.

2. Referring to the show cause notice and the reply thereto, learned counsel for the petitioner submits that it was explained to the proper officer that Input Tax Credit (ITC) from assessment period 2020-21 was carried forward into assessment period 2021-22. In spite of providing this explanation, learned counsel submits that the proper officer failed to consider the explanation and record any findings thereon. Instead, the ITC claim of the petitioner was rejected by stating that certain documents had not been provided.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent. Referring to the show cause notice, he points out that it was stated therein that the supplier has not actually paid tax to the Government.



4. On perusal of the petitioner's reply dated 18.08.2025, it is clear that the petitioner has provided particulars of ITC claimed in financial year 2021-22 as also the ITC available and not claimed in financial year 2020-21. After extracting the petitioner's reply, the proper officer did not record any findings in relation to such explanation and instead rejected the ITC claim on the ground of non submission of documents. This approach cannot be countenanced. Because the decision making process was flawed, the impugned order in original (W.P.No.27349 of 2026) 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 receipt of a copy of this order. Because the assessment order has been set aside, writ petition challenging the rectification order (W.P.No.27470 of 2026) is closed. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

27-07-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. The Deputy State Tax officer 1(ST)
Avinashi Assessment circle Avinashi
2. The Deputy State Tax officer (ST)
Avinashi Assessment circle Avinashi



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WP Nos. 27349 & 27470 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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and W.M.P.Nos.29952, 29954 & 30106 of 2026**

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