



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 31667 and 31124 of 2026
and**

W.M.P. Nos.34806, 34809, 34219 and 34221 of 2026

M/s Alvenia Fabrics
Rep by its Partner Arunkumar
4/509, Alvenia Garden,
Kovilvazhi, Dharapuram Road,
Tiruppur – 641 606

..Petitioner in
both WPs

Vs

The Deputy State Tax Officer (ST),
Rural-1 Assessment Circle,
Tiruppur.

..Respondent in
both WPs

W.P. No.31667 of 2026: Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the order dated 30.01.2025 bearing Reference No.ZD330125290416J along with the FORM DRC-07 and the annexed detailed order in GSTIN 33AAVFA2764Q1ZQ/2021-2022 passed by the Respondent and quash the same.

W.P. No.31124 of 2026: Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records pertaining to the order dated 01.12.2025 bearing Reference No.ZD331225018148P along with the FORM DRC-07 and the annexed detailed order in GSTIN 33AAVFA2764Q1ZQ/2021-2022 passed by the Respondent and quash the same.



For Petitioner:

Mr. Balaji Thirumoorthy
in both WPs

For Respondent:

Ms.G.Dhana Madhri,
Special Government Pleader (Tax)
in both WPs

COMMON ORDER

Two orders dated 30.01.2025 and 01.12.2025 were issued in respect of assessment period 2021-2022. Said orders are challenged both on the ground of breach of principles of natural justice and on the ground of duplication.

2. Comparing the two orders, learned counsel for the petitioner submits that order dated 30.01.2025 deals with imposition of cess. He points out that order dated 01.12.2025 deals with not only cess, but also SGST and CGST in relation to excess claim of input tax credit. As regards cess, referring to electronic credit ledger, he submits that the liability was discharged by debit from the electronic credit ledger of the petitioner. On instructions, learned counsel submits that the petitioner would remit 25% of the demand SGST and CGST under order dated 01.12.2025.

3. Subject to verifying and confirming recovery of Rs.1,42,378/- towards cess and subject further to the remittance of 25% of the tax demand under order dated 01.12.2025, the order dated 30.01.2025 is



quashed because the demand made in said order is fully subsumed in order dated 01.12.2025. The order dated 01.12.2025 is set aside subject to the condition set out above and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within five months from the date of confirming the above.

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

19.08.2026

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

The Deputy State Tax Officer (ST),
Rural-1 Assessment Circle,
Tiruppur.



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WP Nos. 31667 & 31124 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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19.08.2026