IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7908 of 2026
AND
WMP NO. 8560 OF 2026,WMP NO. 8561 OF 2026

E.Selvan Textiles Private Limited
Rep by its Director - Selvan Ekambaram
1, Thennamaram Street, Arni,
Tiruvannamalai-632 301

..Petitioner(s)

Vs

The State Tax Officer,
Arni Assessment Circle,
West Fort Street,
Arni-632301 ...Respondent

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for Respondent Order dated 06.12.2025 passed in Ref. No. ZD331225094570I pertaining to the Financial Year 2022-23 and quash the same.

For Petitioner(s):Mr.Adithya Reddy

For Respondent(s): Mr.V.Prashanth Kiran, Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the Respondent.

2.This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner is before this court against the impugned order dated 06.12.2025, whereby the proposal in Show cause notice in DRC 01 dated 02.07.2024 has been confirmed as the Petitioner failed to provide documents to substantiate the defence.

4. It is noticed that the Petitioner was earlier issued with an intimation in DRC 01-A on 01.06.2023 which was replied back by the Petitioner and thereafter the aforesaid notice in DRC 01 dated 02.07.2024 was issued.

5. It is also noticed that after the impugned order was passed, Petitioner had approached the Respondent for rectifying the aforesaid impugned Assessment Order under Section 161 by filing an application on 18.12.2025 which has been now rejected by an order dated 20.01.2026.

6. The allegation of the Respondent is that the Petitioner had availed an ineligible Input Tax Credit for a sum of Rs.38,92,652/- on the purchase of Motor Car and its parts and Accessories from the Supplier Tvl.KUN MOTOR COMPANY PRIVATE LIMITED as detailed as follows:

Invoice No.	Invoice Date	Rate	Taxable Value (Rs.)	IGST Amount (Rs.)	CGST Amount (Rs.)	SGST Amount (Rs.)	CESS Amount (Rs.)	Month
KMAI2200000512	31-07-2022	18	75700	0.00	6903	6903	0	Jul-22
KMSI2200005501	12-08-2022	18	23377	0.00	2104	2104	0	Aug-22
KMSI2200005501	12-08-2022	28	34593	0.00	4843	4843	0	Aug-22
KMSI2200005502	12-08-2022	18	12750	0.00	1148	1148	0	Aug-22
CHN/2022-23/362	25-08-2022	28	7890150	0.00	1104621	1104621	1578030	Aug-22
KMAI2200000587	25-08-2022	18	259800	0.00	23382	23382	0	Aug-22
KMPI2200000777	29-08-2022	12	2105	0.00	126	126	0	Aug-22
KMPI2200000777	29-08-2022	28	6079	0.00	851	851	0	Aug-22
KMPI2200000777	29-08-2022	18	28655	0.00	2579	2579	0	Aug-22
HC/MB/22-23/398	31-08-2022	18	119492	0.00	10754	10754	0	Aug-22
Total			8453702	0	1157311	1157311	1578030	

7. In the application dated 18.12.2025 that has been filed for Rectification of the Order, the Petitioner has given submissions/reply which has not been considered by the Respondent impugned order also recorded that the Petitioner has not provided the necessary information to justify the defence taken in the reply dated 14.10.2025.

8.Considering the above submissions and to balancing the interest of the Petitioner and also the Respondent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner filing a proper reply to Show Cause Notice within a period of thirty (30) days from the date of receipt of copy of this order.

9. The Petitioner shall file a proper reply to the respective show cause notices together with requisite documents to substantiate the defence by treating the respective impugned order dated 06.12.2025 as an addendum to the Show Cause Notice.

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner filing a reply as ordered above and the Petitioner not being in arrears of any other amount for any other tax period.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

14. This Writ Petition stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

02-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GV

To
The State Tax Officer,
Arni Assessment Circle,
West Fort Street, Arni -632 301

C.SARAVANAN J.

GV

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