IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17277 of 2026
and
W.M.P. Nos.18562 and 18564 of 2026

Tvl BMN Insulations
Represented by its Partner
Mr. K. Balamurugan,
366/1C, 372/2A, K.R.R. Building,
KNG Pudur Junction, Thadagam Road,
Coimbatore-641 108.

..Petitioner

Vs

The Assistant Commissioner,
Vadavalli Assessment Circle,
Commercial Tax Building,
Dr.Balasundaram Road, ATT Colony,
Gopalapuram, Pappanaickenpalayam,
Coimbatore – 641 018.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for the records pertaining to the impugned order issued vide DRC 07 in Ref. No. ZD331225328618D dated 22.12.2025 by the respondent for the assessment year 2021-2022 and quash the same.

For Petitioner: Mr.Derrick Sam

For Respondent: Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

An order dated 22.12.2025 is assailed in this writ petition only insofar as it pertains to the excess claim of Input Tax Credit (ITC).

2. Learned counsel for the petitioner invited my attention to the details available on the respondent's portal and pointed out that the amount available as per GSTR-3B towards ITC is Rs.41,64,833.27 and the amount available as per GSTR-2B is Rs.41,65,029.95. Without taking these aspects into consideration, learned counsel contends that the tax proposal was confirmed merely because of an inadvertent error in the annual return.

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

4. The tax demand on the other heads dealt with in the impugned order is not being contested by the petitioner. As regards the alleged excess claim of ITC, it appears *prima facie* on examining details from GSTR-3B and GSTR-2B returns that ITC of about Rs.41.65 lakhs was available. These details are verifiable by the Tax Officer from the portal. In view of non-consideration thereof, interference is warranted only insofar as the tax demand of excess claim of ITC is concerned. The writ petition was also lodged within the condonable period for filing statutory appeal.

5. Considering the above aspects, the impugned order is set aside only insofar as it pertains to Defect No.1 (excess claim of ITC). As a consequence, the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh order in respect of defect No.1 shall be issued within three months from the date of receipt of a copy of this order.

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

01.06.2026

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

The Assistant Commissioner,
Vadavalli Assessment Circle,
Commercial Tax Building,
Dr.Balasundaram Road, ATT Colony,
Gopalapuram, Pappanaickenpalayam,
Coimbatore – 641 018.

SENTHILKUMAR RAMAMOORTHY, J.

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