IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 12780 of 2026
and W.M.P.Nos.13973 & 13975 of 2026

Tvl.Malvika Enterprises
Rep. by its partner M.venkat Subramani,
241, Mint Street, Parktown,
Chennai - 600003

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Park Town Assessment Circle,
No.32, Integrated Commercial Taxes office
complex, Elephant Gate bridge Road,
Chennai-600 003

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the respondent in GSTN: 33AAJFM1326L1ZC/ 2021-22 dated 23.12.2025 having ARN AD330925044585T and the connected DRC-07 having Reference No.ZD331225356702K dated 23.12.2025 and quash the same as arbitrary, illegal, against the principles of natural justice and without application of mind.

For Petitioner(s): Mr.A.Chandrasekaran

For Respondent(s): Mr.R.Sethu Prabhakaran,
Government Advocate (Tax)

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ORDER

An order dated 23.12.2025 is assailed in this writ petition on the ground that documents produced by the petitioner were not duly taken into consideration.

2. Adverting to the appeal in the additional typed set of papers, learned counsel for the petitioner submits that the petitioner's contention that these evidence non GST turnover was rejected by the proper officer solely on the ground that the bill of entry did not contain an endorsement stating that it is a high-sea sale. He also points out that the purchaser from the petitioner had paid IGST in view of the sale being high-sea sales. Consequently, he seeks a remand.

3. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax), appears on behalf of the respondent.

4. On perusal of the operative paragraph of the impugned order, it is noticeable that the sole ground on which the petitioner's contention was rejected is non furnishing of a bill of entry with the endorsement of high-sea sale. The petitioner has submitted several documents, such as the foreign sales contract,

bill of lading and the high-sea sales contract indicating *prima facie* that it is a high-sea sale. Therefore, re-consideration is warranted in the interest of justice. To enable such re-consideration, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within ***three months*** from the date of receipt of a copy of this order. It is open to the petitioner to produce all the relevant documents, including originals thereof, before the proper officer.

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

31-07-2026

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

To

The Assistant Commissioner (ST)
Park Town Assessment Circle,
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SENTHILKUMAR RAMAMOORTHY, J.

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