IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.37142 & 37148 of 2025
and
W.M.P.Nos.41557, 41558, 41566 & 41570 of 2025

Vasanthi Exim Private Limited
Represented by its Director
Mr. Kishore G Gulecha
New No.89, Old No.45, Marine Tower,
Thambu Shetty Street, Mannady,
Chennai – 600 001. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (ST)
Muthialpet Assessment Circle
Block No.32, Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondent in both W.Ps

Prayer in W.P.No.37142 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order dated 26.09.2024 having Reference No.ZD330924177163A passed by the respondent and quash the same.

Prayer in W.P.No.37148 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order dated 24.01.2025 having Reference No.ZD330125207783N passed by the respondent and quash the same.

For Petitioner (in both W.P.s) : Mr.L.Gokulraj

For Respondent (in both W.P.s) : Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, these writ petitions are being disposed of at the time of admission by this Common Order.

3. In these writ petitions, the petitioner has challenged the impugned Assessment Order dated 26.09.2024 which preceded a notice in DRC-01 dated 28.05.2024 and the impugned Order dated 24.01.2025 rejecting the application

filed by the petitioner on 25.12.2024 under Section 161 of the respective GST enactments.

4. The petitioner claims to be an exporter, who by mistake failed to generate e-invoices for the export turnover and was therefore issued a notice in DRC 01 dated 28.05.2024, to which, the petitioner failed to reply.

5. According to the petitioner, the respondent can be subjected to a levy of minor penalty under Section 22(3)(e) of CGST/TNGST Act, 2017.

6. The Learned Government Advocate for the respondent would submit that the petitioner failed to respond to the notice that preceded the impugned order dated 26.09.2024, and therefore, the impugned order has been passed.

7. The Learned Government Advocate would further submit that the petitioner is indeed liable to pay a penalty under Section 122(1)(iv) of the CGST/TNGST Act, 2017, and therefore, the impugned order does not need any interference.

8. That apart, the Learned Government Advocate would submit that the impugned order is dated 26.09.2024 whereas this writ petition was filed only on 24.09.2025.

9. On a specific query as to whether the petitioner has produced any proof before this Court as to whether the entire turnover referred to in the impugned order relates to the export turnover and whether the same is recorded in the respective shipping bills, the learned counsel for the petitioner would submit that the petitioner has all documents to substantiate the same and these documents can be perused by the respondents.

10. The Learned Government Advocate would therefore submit that this can be subject to verification as to whether the petitioner had indeed exported the turnover which is the subject matter of the petition.

11. Under these circumstances, the impugned orders are quashed and the petitioner is directed to file a reply to the Show Cause Notice in DRC 01 dated 28.05.2024 together with all requisite documents to substantiate the above stated, by treating the impugned Order dated 26.09.2024 as an addendum to the

Show Cause Notice in DRC 01 dated 28.05.2024 within a period of 30 days from the date of receipt of a copy of this order.

12. Upon filing of such reply, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of such reply. It is needless to state that, before passing any such order, the petitioner shall be heard.

13. In case the entire turnover which is subject matter of the export is covered by the relevant shipping bills that may have been filed by the petitioner, the respondent shall pass orders balancing the interest of the petitioner and revenue so as to ensure fairness not only to the petitioner but also to the other exporters.

14. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulation.

15. In case the petitioner fails to comply with the above stipulation, 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.

16. With these directions, the Writ Petition No.37142 of 2025 stands disposed of. Consequently, the Writ Petition No.37148 of 2025 and connected miscellaneous petitions stand closed. No costs.

15.10.2025

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST)
Muthialpet Assessment Circle
Block No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

<u>C.SARAVANAN, J.</u>

raja

<u>W.P.Nos.37142 & 37148 of 2025</u>

15.10.2025