IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1500 of 2026
and
W.M.P.No.1627 of 2026

Tvl.Maruti International,
Represented by its Proprietor,
Mr.Mukesh, S/o.Babulal,
No.29, 3rd Main Road, Kalyan Nagar,
Nagarabhavi Main Road,
Bangalore – 560 072,
Unit Factory at
Sy.No.65, Tandya Industrial Estate,
Tandavapura, Nanjankudi Taluk,
Mysore-571 301. ... Petitioner

Vs.

The State Tax Officer-1,
Adjudication Cell,
Vellore Division,
Vellore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the order passed by the Respondent vide proceedings in Order No.1655/2023-24 dated 10.07.2023 and quash the same is illegal and principles of natural justice and consequently direct the Respondent to refund the amount of Rs.3,63,411/- to the petitioner.

For Petitioner : Mr.K.M.Malarmannan
For Respondent : Mrs.K.Vasanthamala,
Government Advocate

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ORDER

In this writ petition, the petitioner has challenged the Order No. 1655/2023–24 dated 10.07.2023 passed in Form GST MOV-09, whereby a penalty of Rs.3,63,411/- has been imposed on the petitioner. The impugned order was preceded by a Notice in Form GST MOV-07 dated 27.06.2023.

2. It appears that the petitioner had transported goods from Mysore to Chennai via Vellore. On 27.06.2023, while the goods were being transported, the lorry carrying the goods was intercepted and statements were recorded, pursuant to which a seizure was effected.

3.At the time of seizure, it was noticed that the petitioner had not generated an e-invoice, although the commercial invoice and e-way bill had been generated. Copies of the e-way bills filed along with the writ petition indicate that e-invoice Nos. 37 and 38 were declared and generated on 27.06.2023 at 1:09 AM and 1:42 AM respectively, whereas the seizure was made at about 6:00 a.m. on 27.06.2023.

4. The case of the petitioner is that the goods were meant for export and therefore the petitioner paid the amount imposed as penalty specified in Form GST MOV-07 dated 27.06.2023 under protest in order to release the goods to be delivered to the buyer for export pursuant to which, the goods were released by the Respondent.

5. Copies of the commercial invoice and the e-invoice subsequently generated by the petitioner indicate that the goods were to be delivered for export.

6. The learned counsel for the petitioner submits that the goods were meant to be exported by the buyer and that the goods were consigned accordingly.

7. Prima *facie*, the materials on record indicate that the goods were meant for export and were covered by Commercial Invoice Nos. 37 and 38,

for which e-way bills were generated. Subsequently, tax invoices were generated bearing the same numbers. As exports cannot be burdened with tax or penalty and considering the fact that there is no scope for refund of penalty in respect of exports already made, the case is remitted back to the respondent to pass a fresh order on merits, notwithstanding the bar under Section 129(5) of the respective GST Enactments, subject to the petitioner producing the necessary purchase order of the buyer mentioned in the invoice, together with relevant shipping bills evidencing export of the consignment.

8. Upon production of the said documents by the petitioner, the respondent shall proceed to pass a fresh order on merits, without burdening the petitioner with the penalty imposed under the impugned order as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order, if need the seized goods were exported by the petitioner.

9. The petitioner shall produce the necessary documents to prove that the goods were to be exported within a period of four weeks from today from the respondent. The respondent thereafter shall proceed to pass appropriate orders on merits.

10. Needless to state, the petitioner shall be heard before final orders are passed.

11. Accordingly, this writ petition is disposed of by way of remand. No costs. Consequently, connected W.M.P is closed.

28.01.2026

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Neutral Citations: Yes/No

To:

The State Tax Officer-1,
Adjudication Cell,
Vellore Division,
Vellore.

C.SARAVANAN, J.

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