IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 4305 of 2026
and
WMP NO. 4763 OF 2026, WMP NO. 4760 OF 2026

Tvl.Blue Whale Shipping Company
1st Floor, House No. 7, New No.15,
Dharmaraja Koil Street, Kilpauk
Garden, Chennai-600 010 Through its
by Partnership P.G.Satish.

Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Kilpauk Assessment Circle,Office at
No.1, PAPJM Annexure Building, 3rd
Floor, Greams Road, Chennai- 600006.

2.The Deputy Commissioner (ST)
(FAC), Chennai Central- II, Office at
No.1, 3rd Floor, PAPJM Building,
Greams Road,Chennai-600 006.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records in and connected with the order dated 13.02.2025 in Ref No, ZD330225119683K, issued by the 1st respondent, and quash the same as being illegal, arbitrary, and in violation of principles of natural justice and thus render justice.

For Petitioner	:	Mr.B.Satish Sundar
For Respondents	:	Ms.Anitha Poonkodi Dinakaran, Government Advocate

ORDER

Ms.Anitha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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

3. The petitioner is before this Court against the impugned order dated 13.02.2025, whereby the proposal in DRC-01 dated 17.12.2024, issued for the tax period April 2020 to March 2021, has been confirmed. By the impugned order, general penalty and late fee have been imposed and Section 125 and Section 47(2) of the respective GST Enactments.

4. The specific case of the petitioner is that the petitioner was not required to file the Annual Return as per Rule 80(3) of the respective GST Rules, 2017, since the petitioner's turnover for the tax period 2020–2021 did not exceed Rs.2 crores.

5. It is submitted that the respondent has erroneously included the reimbursable customs duty payable by the petitioner on behalf of the client

while computing the petitioner's turnover and, on that basis, concluded that the petitioner's turnover exceeded Rs.3,46,82,257/-.

6. Having perused the impugned order and the documents filed in support of the present writ petition, this Court is remitted the case back to the respondent to pass a fresh order, subject to the petitioner depositing 10% of the disputed tax, following the view taken by this Court in ***Ms.Kandan Hardware Mart Vs. Assistant Commissioner (ST) (FAC)*** vide order dated 02.01.2026 in W.P.Nos.27029 of 2023 batch.

7. The petitioner shall also file a reply to the Notice within a period of 30 days, and the respondent shall thereafter follow the due procedure in accordance with law.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order in line with the decision of this Court in ***Ms.Kandan Hardware Mart*** referred to supra within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

10. 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.

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

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

09-02-2026

cda

To

1.The Assistant Commissioner (ST)
Kilpauk Assessment Circle, Office at
No.1, PAPJM Annexure Building, 3rd
Floor, Greams Road, Chennai- 600006.

2.The Deputy Commissioner (ST)
(FAC), Chennai Central- II, Office at
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C.SARAVANAN J.

cda

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