



WEB COPY



WP No.3709 of 2024 etc.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.01.2026

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

WP Nos.3709 and 3940 of 2024

M/S.Kader Exports Private Limited
(Formerly known as Devi Marine Food Exports Pvt. Ltd)
Having its reg office at
Old No.60, New No.30, 28th Cross Street
Indhira Nagar, Chennai, Tamil Nadu 600 020
rep. By its General Manager Accounts : Petitioner

Vs

- 1.Union Of India
Ministry of Finance
Rep by its Secretary
North Block New Delhi-110 001.
- 2.State Of Tamil Nadu
Rep by Secretary
Fort St. George, Chennai-600009
- 3.The Assistant Commissioner (ST)
Adyar Assessment Circle, 2nd Floor,
Integrated Building for Commercial taxes and
Registration Department, Nandanam,
Chennai- 600035 : Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Declaration declaring Rule 96B of CGST Rules 2017 corresponding Rule 96B of TNGST Rules, 2017 as being ultra vires the Section 16 of Integrated Goods and Services Tax Act 2017 and being illegal, arbitrary, without authority of law and violative of Article 14 and Article 19(1) (g) of the Constitution of India.

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For Petitioner : Mr.Venkata Prasad P.
For Respondents : Mr.Rajinish Pathiyil,
Senior Panel Counsel,
for the first respondent

Mr.C.Harsha Raj,
Special Government Pleader
for respondents 2 and 3

COMMON ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Learned counsel for the petitioner, at the outset, gives up challenge to the validity of Rule 96B of CGST Rules, 2017, corresponding Rule 96B of TNGST Rules, 2017 and submits that the petitioner intends to confine the challenge only to the legality part. The petitioner seeks leave to withdraw the petitions.

2. In that view of the matter, the petitions are dismissed as withdrawn. There will be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, C.J.) (G.ARUL MURUGAN, J.)
27.01.2026

Neutral Citation : Yes/No
tar



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To

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- 1.The Secretary
Ministry of Finance
North Block New Delhi-110 001.
- 2.The Secretary
State Of Tamil Nadu
Fort St. George, Chennai-600009
- 3.The Assistant Commissioner (ST)
Adyar Assessment Circle, 2nd Floor,
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