



Dato' S. Saravana Kumar

Partner

S. Saravana Kumar heads the RDS Tax, SST & Customs Practice. His practice focuses on tax controversy, customs, indirect tax, stamp duty and tax incentives, with particular emphasis on complex tax litigation and judicial review proceedings.

Saravana regularly represents multinational corporations, financial institutions, public-listed companies, government-linked entities and high-net-worth individuals in significant tax and regulatory disputes before Malaysia's superior courts, tax tribunals and appellate bodies. His experience spans constitutional tax litigation, tax anti-avoidance provisions, transfer pricing, customs enforcement, tariff classification, indirect tax (SST and GST), stamp duty and cross-border regulatory matters. He has acted in numerous precedent-setting cases that have contributed to the development of Malaysian tax jurisprudence and administrative law.

In addition to dispute resolution and tax advisory, Saravana has been involved in legislative reform. He was appointed by the Sabah State Government and the Sabah State Attorney General's Chambers to assist in drafting the Sales Tax (Amendment) Enactment 2025, which introduced 37 amendments to the Sabah State Sales Tax Enactment 1998 as part of a comprehensive modernisation of Sabah's state taxation framework.

Saravana is recognised as a leading lawyer in Malaysia by Chambers Asia-Pacific, The Legal 500 Asia Pacific, Asialaw and Benchmark Litigation for his work in tax and dispute resolution. In 2026, he was named The Legal 500 Southeast Asia Tax Lawyer of the Year. The Legal 500 has described him as "*an outstanding tax lawyer with an impeccable track record*" and "*courageous and groundbreaking*."

**REIMAGINING
LEGAL
SOLUTIONS**

He is actively involved in the development of the legal profession and currently serves as Chair of the Taxation & Customs Committee of LAWASIA. He is also a Trustee of the Malaysian Tax Research Foundation, an independent organisation dedicated to advancing tax research and scholarship in Malaysia. He regularly speaks on developments in taxation, customs, judicial review and regulatory reform at regional and international conferences, including those organised by the International Bar Association, LAWASIA and the National Tax Conference.

Saravana has contributed extensively to Malaysian legal scholarship. He serves as the General Editor of:

- *Judicial Review in Malaysia: Case Commentaries on Key Topics* (2024);
- *Hishamudin Yunus: Celebrating Judicial Independence* (2018);
- *Upholding the Federal Constitution: The Judicial Thoughts of Dato' Seri Hishamudin Yunus* (2022);
- *Perspectives on Public Law: Essays on Fundamental Rights* (2025); and
- *Shaping the Law: Commentaries on the Judgments of Tan Sri Harmindar Singh Dhaliwal* (2026).

He also co-authored the latest edition of Halsbury's Laws of Malaysia (Tax) and Malaysian Tax Law & Principles (2024), a leading reference on the key principles of Malaysian income tax law.

Committed to legal education, Saravana served as an Adjunct Professor at Universiti Tenaga Nasional (UNITEN) for nearly a decade, where he taught tax law in the Department of Accounting and Finance.

Saravana served on the Kuala Lumpur Bar Committee from 2019 to 2025 in various leadership capacities including as its first Treasurer. Since 2017, he has also served on the Disciplinary Committee Panel of the Advocates and Solicitors Disciplinary Board.

Outside legal practice, Saravana is the Immediate Past President of the Rotary Club of Nilai Central (District 3300). In recognition of his contributions to community service, he was conferred the Darjah Setia Tuanku Muhriz Yang Amat Gemilang (DSTM) by DYMM Yang di-Pertuan Besar of Negeri Sembilan.

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Qualifications

- LL.B (Hons), University of London
- LL.M in Taxation, London School of Economics
- M.Sc in Development Planning, University College London
- Bar Vocational Course, Nottingham Law School
- Advocate & Solicitor of the High Court of Malaya
- Barrister-at-Law (Inner Temple)

Practice Areas

- Tax, SST & Customs
- Incentives
- Trade Facilitation

Awards / Accolades

- Top 100 lawyers in Malaysia 2020, 2021, 2022
- Asia Business Law Journal Leading Individual for Tax 2021
- Legal 500 Asia Pacific Top 40 Lawyer Under 40 Years, 2018
- Band 1, Tax Lawyer in Malaysia, Chambers Asia 2020
- Leading Individual, Tax, Legal 500 Malaysia (since 2020)
- Top 40 Lawyer Under 40 Years, 2018

Publications

- Malaysia and Singapore Tax Cases Digest
- CCH GST Case Summaries
- The Law of Goods and Services Tax in Malaysia
- Halsbury's Laws of Malaysia (Revenue)
- Annotated Statutes of Malaysia – Price Control and Anti-Profiteering Act 2011
- Malaysia Civil Procedure 2021, Contributor
- Judicial Review in Malaysia: Case Commentaries on Key Topics (2024);
- Hishamudin Yunus: Celebrating Judicial Independence (2018);
- Upholding the Federal Constitution: The Judicial Thoughts of Dato' Seri Hishamudin Yunus (2022);
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