



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 23374, 23377, 23384, 23549,
23553, 23557 & 23559 of 2026
and WMP.Nos.25336, 25338, 25342,
25520, 25522, 25527 & 25529 of 2026**

In all WPs.

A. Venkatachalam Civil Contractor
represented by its Proprietor A.Venkatachalam
No.1/7 Trichy Road, Kangeyampalayam
Coimbatore 641401.

..Petitioner

Vs

The Assistant Commissioner (ST)
Palladam-2 Assessment Circle
Palladam, Tiruppur.

..Respondent

Prayer in W.P.No.23374 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in Order No. Mines-01/052024/2018-19, quash the order dated 24.05.2024 passed therein.

Prayer in W.P.No.23377 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in Order No. Mines-02/ 052024 / 2019-20, quash the order dated 24.05.2024 passed therein.



Prayer in W.P.No.23384 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in Order No. Mines-03/ 052024 / 2020-21, quash the order dated 24.05.2024 passed therein.

Prayer in W.P.No.23549 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN:33ABPPV8474R1ZB/2020-21, quash the order dated 20.03.2026 passed therein.

Prayer in W.P.No.23553 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in Order No. Mines_04/052024/2021-22, quash the order dated 24.05.2024 passed therein.

Prayer in W.P.No.23557 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN- 33ABPPV8474R1ZB /2021-22, quash the order dated 20.03.2026 passed therein.

Prayer in W.P.No.23559 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN-33ABPPV8474R1ZB /2022-23, quash the order dated 20.03.2026 passed therein.

In all WPs.

For Petitioner:

Mr. P. V. Sudakar

For Respondent:

Ms. G. Dhana Madhri
Government Counsel (Tax)



COMMON ORDER

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All these writ petitions pertain to assessment orders wherein GST was imposed on seigniorage/royalty.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that the petitioner would pay 10% of the disputed tax demand in W.P.Nos.23374, 23377 & 23559 of 2026. As regards the orders relating to assessment periods 2020 – 2021 and 2021 – 2022, he submits that two orders were issued in respect of the same period. Therefore, he submits that 10% of the tax demand under the order impugned in W.P.No.23384 of 2026 and similarly under the order impugned in W.P.No.23557 of 2026 would be paid as a condition for remand.

4. Subject to the petitioner remitting 10% of the disputed tax demand relating to the assessment orders for assessment period 2018 – 2019, 2019 – 2020 & 2022 – 2023 and subject further to the payment of 10% of the disputed tax demand under order dated 24.05.2024 relating to assessment period 2020 – 2021 (W.P.No.23384 of 2026) and order dated 20.03.2026 pertaining to



assessment period 2021 – 2022 (W.P.No.23557 of 2026) within thirty days from the date of receipt of a copy of this order, these assessment orders are set aside and the matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of 10% in the manner specified above. Such orders shall not be implemented pending the final decision of the Supreme Court in pending Special Leave Petition relating to this issue.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

01-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST)
Palladam-2 Assessment Circle
Palladam, Tiruppur.



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