



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 24475 & 24482 of 2026

and

WMP.Nos.26672, 26674, 26685 & 26689 of 2026

In both WPs.

G.Mahadevan
No. 424/113, Mariamman Koil Street,
V.M. Melpathi Village, Vikkravandi Taluk,
Villupuram-605 652.

..Petitioner

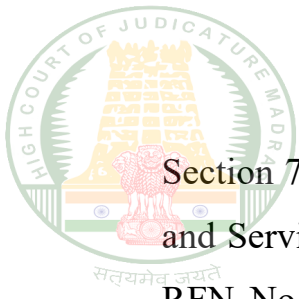
Vs

Deputy State/ Commercial Tax Officer -02,
Gingee,
S F No.1/1 Chetpet Road, Gingee- 604 202.

..Respondent

Prayer in W.P.No.24475 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the file of the Respondent and quash the Impugned Order under Section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN/ID 332500004495TMP/2019-20 and RFD No.MA330925048864H/2019-20 dated 30.03.2026 along with Summary of the Order in Form GST DRC-07 dated 30.03.2026 having Reference No. ZD3303262675954 passed by the Respondent for the FY 2019-20.

Prayer in W.P.No.24482 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the file of the Respondent and quash the Impugned Order under



Section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN/ID 332500004495TMP/2022-23 and RFN No.MA3309250319291/2022-23 dated 18.02.2026 along with Summary of the Order in Form GST DRC-07 dated 18.02.2026 having Reference No. ZD3302261574696 passed by the Respondent for the FY 2022-23.

In both WPs.

For Petitioner: Mr. N. V. Krishnan

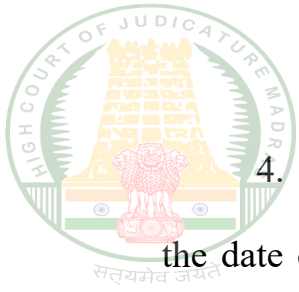
For Respondent: Ms. G.Dhana Madhri
Government Counsel (Tax)

COMMON ORDER

Orders in original imposing tax under applicable GST statutes on the seigniorage/royalty fees payable to the Government of Tamil Nadu are under challenge.

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

3. In substantially similar circumstances, this Court, in order dated 30.01.2026 in W.P.No.2921 of 2026, set aside the impugned order on condition that 10% of the disputed tax be paid by the petitioner. On instructions, learned counsel for the petitioner agrees to remit 10% in respect of each assessment order and has made an endorsement on the bundles to that effect.



4. Subject to fulfilment of the above condition, within thirty days from the date of receipt of a copy of this order, impugned orders are set aside and matters are remanded to the original authority. Any order issued pursuant to such remand shall be kept in abeyance and not implemented until receipt of the decision of the Hon'ble Supreme Court in S.L.P.No.37326 of 2017.

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.

08-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

Deputy State/ Commercial Tax Officer -02,
Gingee,
S F No.1/1 Chetpet Road, Gingee- 604 202.



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SENTHILKUMAR RAMAMOORTHY J.

KJ

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