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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 32067, 32071, 32087 & 32089 of 2026
and WMP Nos. 35267, 35271, 35286 & 35289 of 2026**

M/s Om Muruga Blue Metal
represented by its Proprietor R.Subramaniam,
S.F. No. 143,/2,
Kodangipalayam, Palladam,
Tiruppur 641 662

..Petitioner(s) in all
WP's

Vs

The Assistant Commissioner ST
Palladam -2 Assessment Circle,
Palladam Tiruppur

..Respondent(s) in all
WP's

PRAYER in W.P.No.32067 of 2026: Writ Petition filed under Article 226 of
The Constitution of India praying for the issuance of a Writ of Certiorari,
calling for the records of the respondent in his proceedings in ORDER NO.
Mines-08/052024/2017-18, quash the order dated 28.05.2024 passed therein for
the financial year 2017-18.

PRAYER in W.P.No.32071 of 2026: Writ Petition filed under Article 226 of
The Constitution of India praying for the issuance of a Writ of Certiorari,
calling for the records of the respondent in his proceedings in ORDER NO.



Mines_09/052024/2018-19, quash the order dated 28.05.2024 passed therein for the financial year 2018-19.

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PRAYER in W.P.No.32087 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the respondent in his proceedings in ORDER NO. Mines_10/052024/2019-20, quash the order dated 28.05.2024 passed therein for the financial year 2019-20.

PRAYER in W.P.No.32089 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the respondent in his proceedings in ORDER NO. Mines 11/052024/2020-21, quash the order dated 28.05.2024 passed therein for the financial year 2020-21.

In all WP's

For Petitioner(s): Mr.P.V.Sudakar

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Additional Government Pleader (Tax)



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COMMON ORDER

In these writ petitions, an orders imposing GST on seigniorage / royalty are challenged on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner relies on an earlier order of this Court dated 17.04.2026 in W.P.No.15121 of 2026.

3. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel, accepts notice for the respondent.

4. In similar cases, wherever an assessment order has been issued, such order has been set aside subject to the condition that the petitioner remits 10% of the tax demanded under the impugned orders. On instructions, learned counsel for the petitioner agrees to remit 10% of the tax demand under the orders impugned herein. He has made an endorsement to that effect on the bundle.

5. Since the legal issue as to whether GST may be imposed on seigniorage is pending consideration before the Hon'ble Supreme Court, any order passed pursuant to this remand shall be subject to the outcome of



proceedings before the Supreme Court. Therefore, such order shall not be implemented until the decision of the Supreme Court is received.

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6. With these observations, the orders impugned herein are set aside and these matters are remanded for re-consideration, subject to the condition that the petitioner remits 10% of the tax demand within **thirty days** from the date of receipt of a copy of this order. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within **three months** from the date of remittance of 10% of the tax demand by the petitioner.

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

20-08-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Assistant Commissioner ST
Palladam -2 Assessment Circle,
Palladam Tiruppur



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WP Nos. 32067, 32071, 32087 & 32089 of 2



SENTHILKUMAR RAMAMOORTHY J.

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