



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 31953 of 2026
and WMP.No.35145 of 2026**

M/s.MSH BLUE METAL
Rep. by its Partner Jeevith Kumar,
No. 11/1, 3rd East Street
Poonga Nagar, Sothupakkam, Melmaruvathur,
Chengalpattu, Tamil Nadu- 603 319.

..Petitioner

Vs

The Assistant Commissioner (ST)
Tambaram Assessment circle
No.106, 1st floor, Commercial Taxes building
Greenways Road, Raja Annamalaipuram
Chennai-600 028.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings passed by the respondent in the order vide TNGST: 33ABQFM4480P1ZI/2022-2023 dated 29.01.2026 along with the consequential summary order under Section 74 of TNGST/CGST Act, 2017 issued vide FORM DRC-07 Ref. No. ZD3301262013516 dated 29.01.2026 for the financial year 2022 to 2023, to quash the same.

For Petitioner:

Ms. R. Hemalatha

For Respondent:

Mr. R. Sethu Prabakaran
Government Advocate (Tax)



ORDER

WEB COPY

An order dated 29.01.2026 is assailed on the ground that the petitioner's reply was not duly taken into consideration.

2. Referring to reply dated 14.11.2025, learned counsel for the petitioner points out that the petitioner stated that the proposal is not based on the petitioner's invoices or books of accounts and that GST had been paid on the actual turnover of Rs.62,05,513/- She also points out that the second issue relates to seigniorage fee. Without prejudice, learned counsel submits that the petitioner agrees to remit 25% of the tax demand relating to outward supply and 10% of the demand relating to seigniorage fee. An endorsement has been made on the bundle to that effect.

3. Mr. R. Sethu Prabakaran, learned Government Advocate (Tax), accepts notice on behalf of the respondent. He submits that the tax proposals were confirmed because the petitioner did not submit supporting documents.

4. On perusal of the impugned order, it is noticeable that the petitioner's reply, particularly in relation to mineral despatch value, was not taken into consideration. Hence, subject to the remittance of 25% of the tax demand



relating to outward supply and 10% of the demand relating to seigniorage fee, within thirty days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within five months from the date of remittance in the manner specified above. With regard to the seigniorage fee, the order shall not be implemented until the Supreme Court pronounces the verdict on the issue relating to imposition of seigniorage.

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

20-08-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST)
Tambaram Assessment circle
No.106, 1st floor, Commercial Taxes building
Greenways Road, Raja Annamalaipuram
Chennai-600 028.



WEB COPY

WP No. 31953 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 31953 of 2026

20-08-2026