



WEB COPY

WP(MD) No. 22381 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22381 of 2026

and

W.M.P.(MD)Nos.16678 and 16679 of 2026

S.Sundaramahalingam
S/o.Subbiah,
No.465-A, Bazzar Road,
Mavadikkal,
Kadayanallur Taluk,
Tenkasi District - 627 002.

..Petitioner(s)

Vs

The Superintendent (CGST and Central Excise),
Tenkasi Range
Office of the Superintendent of Central GST and
Excise,
Tenkasi Range, Tirunelveli Division,
1A and 1B, Courtalam Main Road,
Nannagaram,
Melagaram Post,
Tenkasi - 627 818.

..Respondent(s)

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorari calling for the records relating to the impugned Notice of the Respondent in Ref. O.C.No.94/2026 - DIN. 20260659XO0000003E4D, dated 08.06.2026, for levying and demanding GST on the Seigniorage fee/Royalty paid for quarrying and transporting mineral for the period 2020-21 to 2021-22, quash the same and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner(s):

Mr.V. Sanjeevi



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For Respondent(s):

Mr.R.Gowrishankar
Senior Standing Counsel

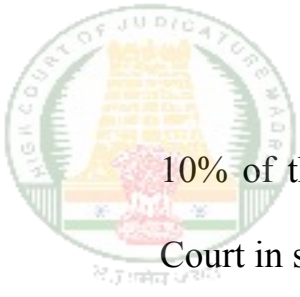
ORDER

Both the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent submit that the issue is presently pending consideration before the Hon'ble Supreme Court and that, in similar matters, this Court has passed orders remitting the cases to the respondent to pass appropriate orders after the decision of the Hon'ble Supreme Court.

2. The learned counsel for the petitioner further submits that the petitioner is willing to deposit 10% of the disputed tax, in line with the order passed by this Court in **Uma Blue Metals, represented by its Partner v. The Commercial Tax Officer, Maduranthakam Assessment Circle** [W.P.Nos.46943 and 46946 of 2023, dated 05.12.2025]. The learned counsel has also made the following endorsement in the Court bundle:

"Directed to deposit 10% tax as mentioned in the order enclosed at Page No.39 of the paper book."

3. Recording the above submissions, I direct the respondent to keep all further proceedings pursuant to the impugned order in abeyance. The respondent shall await the decision of the Hon'ble Supreme Court and thereafter proceed further in accordance with law. The petitioner shall, however, deposit



10% of the disputed tax as security, in line with the directions issued by this Court in similar cases.

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4. The Writ Petition stands disposed of with the above observations.

There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

06-08-2026

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

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To

The Superintendent (CGST and Central Excise), Tenkasi Range
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C.SARAVANAN, J.

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