



W.P(MD).No.22778 of 202



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.09.2022

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P(MD).No.22778 of 2022

and

W.M.P(MD).No.16922 of 2022

S.Saravanan

... Petitioner

Vs.

1.The Commissioner/Additional Chief Secretary,
Commercial Tax Department,
Ezhilagam,
Chepauk,
Chennai.

2.The State Tax Officer,
Melur Assessment Circle,
Madurai.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned notice issued by the 2nd Respondent, dated 11.08.2022 and quash the same as illegal and unconstitutional.

For Petitioner : Mr.C.Jeganathan
For Respondents : Mr.P.Subbaraj
Special Government Pleader

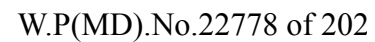


ORDER

This writ petition has been filed challenging the impugned notice issued by the 2nd Respondent, dated 11.08.2022.

2. The Petitioner was granted lease for carrying quarry operations and transporting the same from his patta land to Madurai District in terms of Rule 19(1) of the Tamil Nadu Minor and Mineral Concession Rules, 1959 for a period of 5 years. The Petitioner has been running the quarry operations and transporting the quarried minerals till now. While so, the Respondents are insisting that the Petitioner ought to obtain registration under the Goods and Services Tax Act with regard to quarry operations and insisting on GST on the seigniorage fee. It is submitted that there is challenge to the levy of GST pending consideration before the Hon'ble Supreme Court in the case of **M/s.Lakhwinder Singh Vs Union of India and others**. This Court in similar circumstances was pleased to pass the following order in W.P(MD)No.20948 of 2022, dated 02.09.2022:

“5. Considering the materials and perusal of the materials available on the records, it is seen that the Honourable Apex Court in the case of M/s.Lakhwinder Singh Vs Union of India and others, had granted stay for payment of GST for grant of mining lease/royalty by the Petitioner. Further, it has been followed consistently by various Courts including this Court. It is further



4. Following the order of this Court in W.P(MD)No.20948 of 2022, dated 02.09.2022, this Court directs the Petitioner to submit his objections to the impugned notice, dated 11.08.2022 and furnish the documents that have been called for and take part in the proceedings. The Respondents are directed to consider the objections of the Petitioner and pass orders in accordance with law as laid down in the case of **Lakhwinder Singh** Supra. Till such time, *status quo* to be maintained by the Respondents.



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5. With the above direction, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

28.09.2022

Index : Yes / No
Internet : Yes/ No
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To

1.The Commissioner/Additional Chief Secretary,
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Ezhilagam,
Chepauk,
Chennai.

2.The State Tax Officer,
Melur Assessment Circle,
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MOHAMMED SHAFFIQ, J.

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