IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED**: 19.02.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.3715, 3717, 3720 & 3722 of 2024
and W.M.P.Nos.4025, 4026, 4028,
4029, 4030, 4031, 4033 & 4034 of 2024

Uma Blue Metals,
Represented by its partner
K.Raamamohan,
Vettaikarakuppam,
Kodur Post,
Cheyyur Taluk,
Kancheepuram - 603 305. ... Petitioner in all WP's

-vs-

The Deputy State Tax Officer-1,
Chengalpattu Intelligence, Division
Office of the Joint Commissioner (ST),
Chengalpattu Intelligence,
No.870/2A, 1st Floor, Kanchipuram High Road,
Thimmavaram Post,
Chengalpattu - 603 101. ... Respondent in all WP's

PRAYER in W.P.No.3715 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records relating to the impugned Notice of the respondent dated 11.01.2024 in Form GST ASMT-10 in GSTIN: 33AACFU9154B1ZE/2019-20 for levying GST on the Seigniorage fee / Royalty paid for quarrying and transporting mineral for the Tax period - F.Y.2019-20 quash the same.

PRAYER in W.P.No.3717 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records relating to the impugned Notice of the respondent dated 08.01.2024 in Form GST ASMT-10 in GSTIN: 33AACFU9154B1ZE/2020-21 for levying GST on the Seigniorage fee / Royalty paid for quarrying and transporting mineral for the Tax period - F.Y.2020-21 quash the same.

PRAYER in W.P.No.3720 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records relating to the impugned Notice of the respondent dated 11.01.2024 in Form GST ASMT-10 in GSTIN: 33AACFU9154B1ZE/2021-22 for levying GST on the Seigniorage fee / Royalty paid for quarrying and transporting mineral for the Tax period - F.Y.2021-22 quash the same.

PRAYER in W.P.No.3722 of 2024: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records relating to the impugned Notice of the respondent dated 11.01.2024 in Form GST ASMT-10 in GSTIN: 33AACFU9154B1ZE/2022-23 for levying GST on the Seigniorage fee / Royalty paid for quarrying and transporting mineral for the Tax period - F.Y.2022-23 quash the same.

For Petitioner in all WP's : Mr.V.Sanjeevi

For Respondent in all WP's : Mr.V.Prasanth Kiran, GA (T)

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COMMON ORDER

By these writ petitions, the petitioner assails the respective notice issued in Form GST ASMT-10 under the Tamil Nadu Goods and Services Tax Act, 2017 in relation to the imposition of GST under the reverse charge mechanism on the seigniorage paid by the petitioner to the Government.

2. Mr.V.Prasanth Kiran, learned Government Advocate, accepts notice on behalf of the respondent. He has placed on record the recent judgment of the Division Bench of this Court in a batch of writ petitions, *A.Venkatachalam v. Assistant Commissioner (ST), Palladam II Assessment Circle, Palladam, W.P.Nos.30974 of 2022 batch*. In the said judgment, the following directions were issued at paragraph 9 thereof:

"*9. In these circumstances, we deem it fit and appropriate to issue the following directions:*

(i) In the cases, where the challenge is made to the show cause notices, the writ petitioners shall submit their objections / representations within a period of four weeks from the date of receipt of a copy of this order.

(ii) Upon receipt of the objections / representations from the writ petitioners, the authority concerned shall proceed with the adjudication, on merits and in accordance with law, after affording reasonable opportunity of being heard to the petitioners. However, the orders of adjudication shall be kept in abeyance until the Nine Judge Constitution Bench decides the issue as to the nature of royalty.

(iii) It is made clear that there shall be no recovery of GST on royalty until the Nine Judge Constitution Bench takes a decision.

(iv) Needless to state that on the matters being decided, the writ petitioners if still aggrieved, shall redress their grievance(s), if any, before the appropriate forum, including by filing appeal(s).

(v) Insofar as the challenge to the notification as well as the circular, it is open to the writ petitioners to act upon, after the outcome of the case pending before the Nine Judge Constitution Bench.

(vi) It is also made clear that all the contentions are left open for the

writ petitioners to raise in appropriate proceedings, after the outcome of the decision of the Nine Judge Constitution Bench."

3. In view of the above judgment, these petitions are liable to be disposed of on the same terms. Accordingly, W.P.Nos. 3715, 3717, 3720 and 3722 of 2024 are disposed of in terms of directions issued in paragraph 9 of *A.Venkatachalam v. Assistant Commissioner*. No costs. Consequently, W.M.P.Nos. 4025, 4026, 4028, 4029, 4030, 4031, 4033 and 4034 of 2024 are closed. costs.

19.02.2024

rna
Index : Yes / No
Internet : Yes / No
Neutral Citation: Yes / No

To

The Deputy State Tax Officer-1,
Chengalpattu Intelligence, Division
Office of the Joint Commissioner (ST),
Chengalpattu Intelligence,
No.870/2A, 1st Floor, Kanchipuram High Road,
Thimmavaram Post, Chengalpattu - 603 101.

SENTHILKUMAR RAMAMOORTHY,J

rna

W.P.Nos.3715, 3717, 3720 & 3722 of 2024
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