IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED**: 04.06.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

**W.P.Nos.6112, 6115, 6127 & 6132 of 2024**
**and W.M.P.Nos.6764, 6766, 6767, 6770, 6782, 6784, 6787 & 6790 of 2024**

G.Vijayalakshmi ... Petitioner in all WP's

-vs-

The Deputy State Tax Officer-1,
Dharmapuri Circle,
Dharmapuri – 636 701. ... Respondent in all WP's

**PRAYER in W.P.No.6112 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 order of the respondent passed in the proceedings in GSTIN: 33ANKPV7348H1ZH/2021-22, dated 03.10.2023, for levying GST on the Seigniorage fee / Royalty paid for quarrying and transporting mineral for the period from April 2021 to March 2022, and also levying interest and penalty, quash the same.

**PRAYER in W.P.No.6115 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 order of the respondent passed in the proceedings in GSTIN: 33ANKPV7348H1ZH/2019-20, dated 03.10.2023, for levying GST on the Seigniorage fee / Royalty paid for quarrying and transporting mineral for the period from April 2019 to March 2020, and also levying interest and penalty, quash the same.

**PRAYER in W.P.No.6127 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 order of the respondent passed in the proceedings in GSTIN:

33ANKPV7348H1ZH/2022-23, dated 03.10.2023, for levying GST on the Seigniorage fee / Royalty paid for quarrying and transporting mineral for the period from April 2022 to March 2023, and also levying interest and penalty, quash the same.

**PRAYER in W.P.No.6132 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 order of the respondent passed in the proceedings in GSTIN: 33ANKPV7348H1ZH/2020-21, dated 03.10.2023, for levying GST on the Seigniorage fee / Royalty paid for quarrying and transporting mineral for the period from May 2020 to March 2021, and also levying interest and penalty, quash the same.

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

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

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## COMMON ORDER

In these writ petitions, the petitioner has assailed assessment orders under applicable GST laws in respect of seigniorage fee paid by the petitioner to the Government.

2. Learned counsel placed for consideration the Division Bench Judgment in a batch of cases where the lead case is *A.Venkatachalam v. Assistant Commissioner (ST), Palladam, in W.P.No.30974 of 2022*.

3. Mr.V.Prasanth Kiran, learned Government Advocate, appears for the respondent.

4. The Division Bench of this Court issued the following directions at paragraph 9 of the judgment:

*"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."*

5. In view of the said judgment, these petitions are liable to be disposed of on the same terms. W.P.Nos.6112, 6115, 6127 and 6132 of 2024 are disposed of on the above terms. No costs. Consequently, W.M.P.Nos.6764, 6766, 6767, 6770, 6782, 6784, 6787 and 6790 of 2024 are closed.

**04.06.2024**

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

**To**

The Deputy State Tax Officer-1,
Dharmapuri Circle,
Dharmapuri – 636 701.

**SENTHILKUMAR RAMAMOORTHY,J**

rna

**W.P.Nos.6112, 6115, 6127 & 6132 of 2024**
**and W.M.P.Nos.6764, 6766, 6767, 6770,**
**6782, 6784, 6787 & 6790 of 2024**