IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **14.03.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.Nos.6760, 6771 & 6775 of 2024 and
W.M.P.Nos.7529, 7533, 7541, 7544, 7547 & 7552 of 2024

In all WPs.

Tvl. Empire Granite,
Represented by its Managing Partner,
Mr.Syed Sha Jameeluddin,
S.Nos.353/2A1B, 353/2A7, 353/2B,
353/2C1, 353/2E1A,
Jagadevipalayam Village,
Barugur, Krishnagiri,
Tamil Nadu – 635 203. ... Petitioner

-vs-

The Deputy State Tax Officer,
Hosur Intelligence,
Hosur. ... Respondent

Prayer in W.P.No.6760 of 2024: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the files of the respondent in Form GST DRC-01A in Ref. No. ZD3302240786858 dated 14.02.2024, along with his notice in GSTIN : 33AAHFE3661J1ZG dated 13.02.2024, quash the same in so far as it relates to the assessment year 2019-2020.

<u>Prayer in W.P.No.6771 of 2024</u>: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the files of the respondent in Form GST DRC-01A in Ref. No. ZD330224078791D dated 14.02.2024, along with his notice in GSTIN : 33AAHFE3661J1ZG dated 13.02.2024, quash the same in so far as it relates to the assessment year 2022-2023.

<u>Prayer in W.P.No.6775 of 2024</u>: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records on the files of the respondent in Form GST DRC-01A in Ref. No. ZD330224078744C dated 14.02.2024, along with his notice in GSTIN : 33AAHFE3661J1ZG dated 13.02.2024, quash the same in so far as it relates to the assessment year 2021-2022.

In all WPs.

For Petitioner : Mr.K.A.Parthasarathy, Mr.N.Chandirasekar for Mr.N.Prasad

For Respondent : Mr.V.Prasanth Kiran, GA (T)

<u>COMMON ORDER</u>

In these writ petitions, the petitioner has assailed the intimation communicating the GST liability under applicable GST laws in respect of both seigniorage fee and mining lease amounts 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.Prashanth Kiran, learned Government Advocate, accepts notice 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. Consequently, in these cases, the petitioner is permitted to submit his reply to the intimation within a maximum period of ***four weeks*** from the date of receipt of a copy of this order.

6. W.P.Nos.6760, 6771 & 6775 of 2024 are disposed of on the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

14.03.2024

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

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SENTHILKUMAR RAMAMOORTHY,J

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To

The Deputy State Tax Officer,
Hosur Intelligence,
Hosur.

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W.M.P.Nos.7529, 7533, 7541,
7544, 7547 & 7552 of 2024

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