



WEB COPY



W.P.Nos.10158 & 10162 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.10158 & 10162 of 2024 and
W.M.P.Nos.11199, 11201, 11208 & 11211 of 2024

In both WPs.

Tvl. AVS Tech Building Solutions,
Represented by its Proprietor,
Mr.Sundaraiah Srinivasan,
Plot no.298, Ground Floor,
AVS House,
Sipcot Staff Housing Colony,
Hosur, Krishnagiri,
Tamil Nadu 635 126.

... Petitioner

-vs-

The Deputy State Tax Officer,
Hosur Intelligence,
Hosur.

... Respondent

Prayer in W.P.No.10158 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. ZD330224057122Z dated 10.02.2024, along with his notice in

1/6



W.P.Nos.10158 & 10162 of 2024

GSTIN : 33BDWPS9225F1Z0 dated 06.02.2024, quash the same in so far as it relates to the assessment year 2017-2018.

Prayer in W.P.No.10162 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. ZD330224057129L dated 10.02.2024, along with his notice in GSTIN : 33BDWPS9225F1Z0 dated 06.02.2024, quash the same in so far as it relates to the assessment year 2019-2020.

In both WPs.

For Petitioner : Ms.S.Vishnupriya
for Mr.N.Prasad

For Respondent : Mr.C.Harsha Raj, Addl. Govt. Pleader (T)

COMMON ORDER

In these writ petitions, the petitioner has assailed the intimation communicating the GST liability 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



W.P.Nos.10158 & 10162 of 2024

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.C.Harsha Raj, learned Additional Government Pleader,
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*



W.P.Nos.10158 & 10162 of 2024

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



W.P.Nos.10158 & 10162 of 2024

this order.

WEB COPY

6. W.P.Nos.10158 & 10162 of 2024 are disposed of on the above terms. No costs. Consequently, connected miscellaneous petitions are closed.

17.04.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

kj

To

The Deputy State Tax Officer,
Hosur Intelligence,
Hosur.



WEB COPY



W.P.Nos.10158 & 10162 of 2024

SENTHILKUMAR RAMAMOORTHY,J

kj

W.P.Nos.10158 & 10162 of 2024 and
W.M.P.Nos.11199, 11201, 11208 & 11211 of 2024

17.04.2024