



W.P.(MD) Nos.892 and 893 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.07.2024

CORAM

**THE HON'BLE MR.JUSTICE C.SARAVANAN**

**W.P.(MD)Nos.892 and 893 of 2024**

**and**

**W.M.P.(MD)Nos.912, 913, 919 and 920 of 2024**

A.Sahabdeen

... Petitioner in both the W.Ps.

Vs.

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

The Deputy State Tax Officer-II,  
O/o. the Assistant Commissioner (ST),  
Theni - 2. ... Respondents in W.P.(MD)No.892/2024

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

The Proper Officer,  
O/o. the Assistant Commissioner (ST),  
Theni – 1 Asst. Circle. ... Respondents in W.P.(MD)No.893/2024



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**Prayer in W.P.(MD)No.892 of 2024:-** Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari calling for the records pertaining to the impugned notice issued by the second respondent dated 12.09.2022 and quash the same as illegal and unconstitutional.

**Prayer in W.P.(MD)No.893 of 2024:-** Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari calling for the records pertaining to the impugned notice issued by the second respondent dated 00.08.2022 and quash the same as illegal and unconstitutional.

For Petitioner in both the W.Ps. :Mr.C.Jeganathan

For Respondents in both the W.Ps. :Mr.R.Suresh Kumar  
Additional Government Pleader

### **COMMON ORDER**

In these Writ Petitions, the petitioner has challenged the impugned notices, dated 12.09.2022 and 00.08.2022.

2. The issue pertains to levy of GST on the royalty paid to the Government for mining. Earlier, this Court had disposed of a batch of Writ Petitions in the light of the decision of a Division Bench of this



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Court dated 08.01.2024 in the case of **Tvl.A.Venkatachalam vs. The Assistant Commissioner (ST), Palladam II Assessment Circle, Palladam**, in view of the pendency of the issue before the Hon'ble Supreme Court. This Court has disposed one of such Writ Petition on 04.06.2024 in W.P.(MD)No.23603 of 2023 in the case of **Sri A.D.Vee Raja Mines and Minerals, Rep. by its Proprietor, K.J.Ajay Thulasidharan vs. The Assistant Commissioner (ST) (FAC), Commercial Tax Building, Tenkasi**. The relevant portion of the said order reads as under:-

*"5. Considering the same, these Writ Petitions are disposed of by directing the respondent to keep the recovery in abeyance, pending further orders of the Hon'ble Supreme Court.*

*6. In case, the levy is upheld, the respondent is at liberty to proceed against the petitioner to recover tax. In case, the issue is answered against the revenue by the Hon'ble Supreme Court, the impugned order shall be deemed to have been quashed with effect from the date of the order the Hon'ble Supreme Court."*

3. These Writ Petitions stand disposed of in the light of the observations made in the above order dated 04.06.2024 in W.P.(MD)No. 23603 of 2023 in the case of **Sri A.D.Vee Raja Mines and Minerals,**



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**Rep. by its Proprietor, K.J.Ajay Thulasidharan** [cited supra]. No costs.

Consequently, connected Miscellaneous Petitions are closed.

Index : Yes/ No

**08.07.2024**

Neutral Citation: Yes / No

Speaking Order / Non-Speaking Order  
smn2

To

- 1.The Commissioner / Additional Chief Secretary,  
Commercial Tax Department,  
Ezhilagam,  
Chepauk,  
Chennai.
- 2.The Deputy State Tax Officer-II,  
O/o. the Assistant Commissioner (ST),  
Theni - 2.
- 3.The Proper Officer,  
O/o. the Assistant Commissioner (ST),  
Theni – 1 Asst. Circle.



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**C.SARAVANAN, J.**

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Common order in  
W.P.(MD) Nos.892 and 893 of 2024

08.07.2024