



WMP No.20584 of 2025 etc.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.11.2025

CORAM

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

W.M.P.Nos.20584 and 20585 of 2025 in W.P.No.18383 of 2025;
WMP Nos.46925 and 46926 of 2025 in W.P.No.41880 of 2025; and
WMP No.45037 of 2025 in W.P.No.40085 of 2025

WMP Nos.20584 and 20585 of 2025:

1. Crusher Owners Federation Hosur

A Registered Society

Registration No.112/2018

Rep by its President, S.R.Sampangi

Having Office at 136/1, 2nd Floor

Raghavendra Towers, Inner Ring Road,

Hosur - 635 109 and 2 others

Vs

1. The Additional Chief Secretary to

Government, Natural Resources

Department

Department of Geology and Mining

Government of Tamil Nadu, Fort St. George,

Chennai - 600 009 and 4 others



WMP No.20584 of 2025 etc.

W.M.P.Nos.46925 and 46926 of 2025:

1. Namakkal District Kall Quarry and Crushers Jalli Owners Association
Registration No.67/2004,
Rep. by its President, M.Duraisamy,
No.129/9, Murugavilas Building,
Salem Road, Namakkal-637 001
and another

Vs

1. The Additional Chief Secretary to Government, Natural Resources Department,
Department of Geology and Mining,
Government of Tamil Nadu,
Fort St. George, Chennai-600 009
and 4 others

W.M.P.No.45037 of 2025:

1. The Kancheepuram District Stone Quarry Lease Holders Welfare Association
Registration No.239/2003
rep. By its President, K.Dhanasekar
No.1, Udhayam Residency,
Manikandan Nagar, Hastinapuram
Chennai – 600 064
and another

Vs

1. The Chief Secretary to Government,



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Secretariat, Fort St. George,
Chennai-600 009
and 6 others



WMP No.20584 of 2025 etc.

<i>Case Nos.</i>	<i>Petitioners' Counsel</i>	<i>Respondents' Counsel</i>
WMP No.20584, 20585, 46925 and 46926 of 2025	MR.SRINATH SRIDEVAN SENIOR COUNSEL for MR.A.R.RAMANATHAN	MR.P.S.RAMAN ADVOCATE GENERAL ASSISTED BY MR.E.VIJAY ANAND ADDITIONAL GOVERNMENT PLEADER FOR THE RESPONDENTS
W.M.P.No.45037 of 2025	MS.S.VARSHA	

COMMON ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

This order shall govern the disposal of the stay and injunction applications filed in these writ petitions in the matter of challenge to the constitutional validity of the Tamil Nadu Mineral Bearing Land Tax Act, 2024 [Act No.9 of 2025], (for brevity, "*the impugned Act*"), which has been brought into force with effect from 4.4.2025.

2.1. Learned Senior Counsel appearing for the petitioners



WMP No.20584 of 2025 etc.

and other counsel appearing for the petitioners argued *in extenso* and contended that the impugned Act has been enacted without proper application of mind; without consultation with stakeholders; and in gross violation of the fundamental rights guaranteed under Articles 14, 19(1)(g), 21 and 301 of the Constitution of India.

2.2. Learned counsel for the petitioners, relying upon various decisions, with emphasis on the verdict of the Supreme Court in the cases of *Govind Saran Ganga Saran v. Commissioner of Sales Tax and others*¹; and *State of Bihar and others v. Indian Aluminium Company and others*², would argue that there has been a consistent view taken by the Apex Court, including in the recent judicial pronouncement by a Constitution Bench of the Supreme Court in the case of *Mineral Area Development Authority and another v. Steel Authority of India and another*³, that the measure of tax is one of the important factors to determine the true nature of taxation and with

¹1985 Supp SCC 25

²(1997) 8 SCC 306

³(2024) 10 SCC 1



WMP No.20584 of 2025 etc.

reference to that, in many judicial pronouncements, referred to above, it has been held that in order to bring the taxation legislation within the legislative competence of the State under Entry 49 of List-II in the Seventh Schedule of the Constitution of India, the measure of tax has to be necessarily with reference to the land as a unit. The impugned legislation, though provides for tax on mineral bearing land, the manner in which the measure of tax has been taken as basis for levying tax on mineral bearing land is not tax on land, but more in the nature of tax on mineral, which is beyond the legislative competence of the State.

2.3. It is vehemently contended before us that the statement of objects and reasons of the impugned Act reveals that its sole justification rests on the judgment of the Supreme Court in the case of *Mineral Area Development Authority and another v. Steel Authority of India and another* (supra), but the State has completely misapplied the ratio of the judgment by levying tax on mineral output instead of treating land as the unit of taxation, thereby acting beyond its legislative competence.



WMP No.20584 of 2025 etc.

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2.4. It is further submitted that the levy is not only arbitrary, but also extortionate and confiscatory in nature. The mineral resources, particularly rough stone, forms the backbone of the construction sector and is an indispensable raw material for production of blue metal, M-Sand and P-Sand. The quarrying industry is already subject to multiple statutory levies, including lease amounts, seigniorage fee, dead rent, District Mineral Foundation contributions, Greed Fund cess, and other taxes under existing laws, and simultaneous imposition of mineral bearing land tax would be tantamount to additional financial burden on the quarry operators. While seigniorage fee stands at Rs.33/- per metric ton, the impugned levy raised the burden to Rs.130.26 per metric ton, which is, on the face of it, a steep unjustifiable rise, which is disproportionate to market realities and the impugned Act makes no rational classification among mineral bearing lands and applies uniformly without regard to productivity or location and, therefore, fails the constitutional test of reasonable classification under Article 14 of the Constitution of



WMP No.20584 of 2025 etc.

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3.1. Per contra, learned Advocate General defending the impugned Act would submit that the contentions raised by the petitioners were, in substance, subject matter of consideration before the Constitution Bench of the Supreme Court in the case of *Mineral Area Development Authority and another v. Steel Authority of India and another* (supra) and were rejected after due and detailed consideration of the scheme of taxation with reference to the legislative competence of the State in the matter of levying of land tax under Entry 49 of List II in the Seventh Schedule of the Constitution of India.

3.2. It is further submitted by learned Advocate General that the said aforesaid Constitution Bench decision of the Supreme Court clearly allows yield to be taken as a measure of tax in the matter of levy of tax on mineral bearing land. The detailed observations which have been made in the aforesaid judgment leave no scope for the petitioners to challenge the



legislative competence of the State to levy tax on mineral bearing land only on the basis that the measure of tax is yield of the mineral bearing land.

3.3. The next plank of argument of learned Advocate General is that the decisions which are being relied upon by the petitioners were considered by the Supreme Court. He would submit that the Supreme Court in the Constitution Bench judgment in *Mineral Area Development Authority and another v. Steel Authority of India and another* (supra) expressly overruled its earlier decisions in the cases of *India Cement Ltd v. State of Tamil Nadu*⁴; *Orissa Cement Limited v. State of Orissa*⁵; *Federation of Mining Associations of Rajasthan v. State of Rajasthan*⁶; *State of M.P. v. Mahalaxmi Fabric Mills*⁷; *Saurashtra Cement & Chemical Industries Ltd. v. Union of India*⁸; *State of Orissa v. Mahanadi Coalfields Ltd*⁹, and *P Kannadasan v. State of Tamil Nadu*¹⁰, to the extent of the observations made. He hastened to add that, in the case on

⁴ (1990) 1 SCC 12

⁵ (1991) Supp 1 SCC 430

⁶ 1992 Supp (2) SCC 239

⁷ 1995 Supp (1) SCC 642

⁸ (2001) 1 SCC 91

⁹ 1995 Supp (2) SCC 686

¹⁰ (1996) 5 SCC 670



WMP No.20584 of 2025 etc.

hand, the petitioners' arguments essentially rest on what has been held in those judgments which have been overruled by the Constitution Bench judgment in *Mineral Area Development Authority and another v. Steel Authority of India and another* (supra).

3.4. He would lastly submit that as the legislative competence of the State could not now be questioned in view of the Constitution Bench judgment of Supreme Court in the case of *Mineral Area Development Authority and another v. Steel Authority of India and another* (supra), challenge to the rate of levy on the ground it is extortionate has to pass the litmus test and unless it is shown that the impugned Act is confiscatory or manifestly arbitrary, no interference would be warranted. He added that the rate of tax per metric ton, as is being levied, though is more than the seigniorage fee, only on that basis, it cannot be said to be manifestly arbitrary or confiscatory in nature.



WMP No.20584 of 2025 etc.

4. On *prima facie* considerations, we find that the challenge to the levy of tax under the impugned Act is premised mainly on the submission that as the land has not been taken as a unit for the purpose of taxation, the levy cannot be held to be tax on mineral bearing land to bring the taxation legislation within the legislative competence of the State under Entry 49 of List-II in the Seventh Schedule of the Constitution of India.

5. Learned counsel for the parties have relied upon several decisions. However, for the purposes of *prima facie* consideration, we are of the view that the recent judicial pronouncement of the Constitution Bench of the Supreme Court in the case of *Mineral Area Development Authority and another v. Steel Authority of India and another* (supra) clinches the issue arising for consideration in this case. Furthermore, many decisions on which the petitioners' argument principally rests have been overruled by the Supreme Court in the Constitution Bench judgment, referred supra. Therefore, reference to those decisions on the issue may not be relevant at this stage to



consider whether the petitioners have made out a very strong *prima facie* case so as to grant interim relief as prayed for.

6. In our opinion, in so far as challenge to the legislative competence is concerned, strong *prima facie* case cannot be said to have been made out so as to pass an absolute interim order in favour of the petitioners in view of the following pertinent observations and conclusions drawn by the Supreme Court in the case of *Mineral Area Development Authority and another v. Steel Authority of India and another* (supra):

"302. It now a well-settled principle that the determination of the principles for assessing the amount of tax is within the legislative domain [*S. Kodar v. State of Kerala*, (1974) 4 SCC 422, para 10]. The quantification or measurement of liability is done on the basis of the procedures laid down by the competent legislature [*Shaktikumar M. Sancheti v. State of Maharashtra*, (1995) 1 SCC 351, para 3]. In situations where the legislature selects one method out of the many available for assessing tax, the courts should not strike down the levy on the ground that the legislature should have adopted another method unless the method is capricious, fanciful, arbitrary or clearly unjust [*Khandige Sham Bhat v. CIT (Ag)*, (1963) 48 ITR 21 : 1962 SCC OnLine SC 15,



WMP No.20584 of 2025 etc.

para 10]. Although the liability may be quantified or measured in many ways, there is a clear distinction between the subject-matter of a tax and the standard by which the amount of tax is measured.

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306. From the above discussion, we can derive the following principles:

- (i) the incidence of a tax on lands and buildings will likely be on the owner or occupier, as the case may be;
- (ii) the legislature may adopt a suitable measure for levying the tax on lands and buildings under List II Entry 49; and
- (iii) the measure adopted by legislature does not determine the nature of the tax.

...

310. In *Kunnathat Thatehunni Moopil Nair v. State of Kerala*, 1960 SCC OnLine SC 7, para 8, B.P. Sinha, C.J. observed that a tax on land or land revenue is assessed on the actual or potential productivity of the land sought to be taxed. The decision noted that a tax has reference to the income actually made or which could have been made. Thus, the principle emanating from this decision is that a tax under List II Entry 49 may be levied on the actual or potential productivity of the land. In *State of Kerala v. K. Kutty Naha*, 1968 SCC OnLine SC 122 : (1969) 1 SCR 645, there was a challenge to the Kerala



WMP No.20584 of 2025 etc.

Buildings Act, 1961 which levied tax on buildings in the State based on the floor area. This Court observed that the legislature did not take into consideration factors such as the class to which the building belonged, the nature of construction, the purpose for which it was used, its situation and capacity for profitable user and other relevant circumstances which had a bearing on matters of taxation. It was held that the statute was unconstitutional for treating dissimilar objects similarly. State of Kerala v. K.Kutty Naha, 1968 SCC OnLine SC 122 : (1969) 1 SCR 645 recognised that a tax on lands and buildings must be measured by taking into consideration relevant factors related to the use of the lands or buildings. [Also see New Manek Chowk Spg. & Wvg. Mills v. Ahmedabad Municipality, 1967 SCC OnLine SC 116, para 13 : (1967) 2 SCR 679]

...

312. The measure for taxing land may bear a reasonable relationship to the actual or potential productivity of land. Measures such as annual value or market value provide a proximate basis to measure the income derived from land. If the State Legislature utilises the income derived from the land as a measure to quantify a tax on land, it does not trench upon the legislative domain of Union to tax income. The income merely serves as the measure to calculate the levy of taxes on land [Ahmedabad Municipal Corpn. v. GTL Infrastructure Ltd., (2017) 3 SCC 545, para 19]. Having looked at the general principles relating to the measure of tax on land, we now look at specific



WMP No.20584 of 2025 etc.

decisions pertaining to taxation of mineral-bearing land.

...

322. Apart from income, the quantum of yield or produce of the lands may also be used to measure the amount of tax. In *Buxa Dooars Tea Co. Ltd. v. State of W.B.*, (1989) 3 SCC 211, the levy of "rural employment cess" on tea estates under the West Bengal Rural Employment and Production Act, 1976 was challenged ("the 1976 Act"). The measure of tax of the levy was based on the quantity of tea dispatched from the estate. The issue before a two-Judge Bench was whether the levy was in respect of tea estates or on the dispatch of tea. The Court held that the measure of the levy defined in terms of the weight of the tea dispatched from the estate had no nexus with the nature of the tax, that is, a tax on land estates. Therefore, it was held that what the legislation really contemplated was a levy on dispatches of tea.

323. In view of *Buxa Dooars Tea Co. Ltd. v. State of W.B.*, (1989) 3 SCC 211, the State Legislature enacted the West Bengal Taxation Laws (Second Amendment) Act, 1989 to amend the Act of 1976. The amendment provided that the rural employment cess would be levied annually on a tea estate at a rate of twelve paise for each kilogram of green tea leaves produced at the estate. In comparison with the previous provision which measured the tax on the basis of the quantity of tea dispatched, the measure of the cess in the amended provision was the production of green leaves.



WMP No.20584 of 2025 etc.

324. *The amended provision was challenged before this Court in Goodricke Group Ltd. v. State of W.B., 1995 Supp (1) SCC 707. The primary issue before this Court was whether the impugned levy was a levy on lands within the meaning of List II Entry 49 of Schedule VII. B.P. Jeevan Reddy, J., speaking for the three-Judge Bench, observed that the income or yield of a land or building can be taken as a measure of the tax on land and buildings. Hence, the measure of the tax based on the yield from the land was held to be valid : (SCC p. 723, para 20)*

'20. ... In the cases before us, the cess is no doubt calculated on the basis of the yield — for every kilogram of tea leaves produced in a tea estate, a particular cess is levied. But that is a well-accepted mode of levy of tax on land. The tax is upon the land — upon the "tea estate" which is classified as a separate category, as a separate unit, for the purpose of levy and assessment of the said cess quantified on the basis of the quantum of produce of the tea estate. It cannot be characterised as a tax on production for that reason.'

...

326. *It is important to note the above observation to the effect that royalty is not the produce, income, or yield of the land. Royalty is paid by a lessee to the lessor as*



WMP No.20584 of 2025 etc.

consideration for the exercise of mineral rights. However, does this preclude the State Legislature from using royalty as a measure of taxes on mineral-bearing land? We will deal with this issue in greater detail in a later part of the judgment.

327. Another argument which was addressed in Goodricke Group Ltd. v. State of W.B., 1995 Supp (1) SCC 707 was that no land cess can be levied if there is no yield from the tea estate. Jeevan Reddy, J. negated this contention by observing that a tea estate will not yield produce if it is not properly tended and nurtured. However, an ordinary prudent owner or occupier of a tea estate would take care to properly nurture of the estate. When tax is measured on the basis of the quantum of production, there is a probability that the tax collected would vary depending upon the amount produced. However, the learned Judge observed that uniformity of taxation is not an essential condition. Goodricke Group Ltd. v. State of W.B., 1995 Supp (1) SCC 707 adopted the standard of an ordinary prudent person to infer that the tea estate will generally be properly nurtured. When the yield from land is used as a measure of the tax on land, the tax is essentially assessed on the actual or potential productivity of the land. The majority in State of W.B. v. Kesoram Industries Ltd., (2004) 10 SCC 201 approved Goodricke Group Ltd. v. State of W.B., 1995 Supp (1) SCC 707. We will deal with the relevance of the reasoning in Goodricke Group Ltd. v. State of W.B., 1995



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WMP No.20584 of 2025 etc.

Supp (1) SCC 707 in the context of mineral-bearing land in the following segment.

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330. The decision indicates that the field reserved to the States under List II Entry 49 is to impose a tax on land as a unit, without seeking to control the activity or use taking place on the land which is taxed. Similarly, a tax on mineral-bearing land is a tax on the land as a unit; it does not seek to control the mining activity which takes place on the land. Therefore, there is no conflict between the taxing field of the States under List II Entry 49 to levy a on tax mineral-bearing land and the power of Union to regulate mines and mineral development under the legislative head of List I Entry 54.

...

345. List II Entry 49 enumerates taxes on lands and buildings in the legislative field of the State Legislatures. As mentioned in the above segments, the word "lands" is a comprehensive term which includes mineral-bearing land. If the State can tax mineral-bearing land, the concomitant issue pertains to the measure of the tax. One of the arguments which directly or indirectly flows from the respondents is that since royalty is measured on the basis of the quantity of minerals produced or mineral value, the State cannot be allowed to use minerals produced as the measure to tax mineral-bearing land.

...

351. In India Cement Ltd. v. State of T.N., (1990) 1 SCC 12, it was held that royalty cannot be a measure for tax



WMP No.20584 of 2025 etc.

on land because it is indirectly connected with land [India Cement Ltd. v. State of T.N., (1990) 1 SCC 12, para 23]. In our opinion, this holding is not correct in view of the fact that royalty is directly relatable to the yield of the mineral-bearing land. Royalty is calculated on the basis of the output of the mineral produced. Since the yield of the land is directly connected to the land, a rate fixed on the basis of the yield cannot be said to be indirectly connected to the land.

...

355. Thus, a measure which is relatable to another taxing entry in List I or List II can also be used as a measure to tax lands under List II Entry 49, provided there is a reasonable nexus between the measure and the levy. The mere fact that the legislature uses mineral rights or mineral produced as a measure of taxation under List II Entry 49 does not give such tax the colour of taxes on mineral rights or mineral produced. It still continues to remain a tax on mineral-bearing land as a unit.

...

362. Both the entries, List II Entries 49 and 50 deal with distinct subject-matters. Both the entries operate in different fields without any overlap. The fact that mineral value or mineral produced is used as a measure under List II Entry 50 does not preclude the legislature from using the same measure for taxing mineral-bearing land under List II Entry 49. As Ayyangar, J. observed in *H.R.S. Murthy v. Collector*, 1964 SCC OnLine SC 176 : (1964) 6 SCR 666, using royalty as a measure of tax on lands



WMP No.20584 of 2025 etc.

"does not stamp it as a tax on either the extraction of the mineral or on the mineral right". The doctrine of generalia specialibus non derogant has no application in the instant case because List II Entries 49 and 50 operate in different fields. Though Parliament can limit the taxing field entrusted to the State under List II Entry 50 through a law relating to mineral development, the limitation operates on the field of taxing mineral rights. Such a limitation cannot operate on List II Entry 49 because there is no specific stipulation under the Constitution to that effect. The nature of taxes under both the entries, that is List II Entries 49 and 50, are distinct. The Constitution envisages the imposition of limitations by Parliament on the legislative field of the State of taxes on mineral rights, and not taxes on lands.

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364. In view of the above discussion, we conclude that mineral value or mineral produce could be used as a measure of the tax on land under List II Entry 49. The fact that List II Entry 50 pertains to taxes on mineral rights would not preclude the State Legislature to use the measure of mineral value or mineral produce under List II Entry 49. The State Legislature has legislative discretion to determine the appropriate measure for the purposes of quantifying taxes, so long as there is a reasonable nexus between the measure and the nature of the tax. The measure does not determine the nature of the tax. The words "lands" under List II Entry 49 includes mineral-bearing land. The mineral produce is the yield from a



WMP No.20584 of 2025 etc.

mineral-bearing land. Since royalty is determined on the basis of the mineral produce, royalty can also be used as a measure to determine the tax on royalty. The fact that the State Legislature uses mineral produce or royalty as a measure does not overlap with List II Entry 50."

7. Finally, the conclusion arrived at by the Constitution Bench in *Mineral Area Development Authority and another v. Steel Authority of India and another* (supra) is as follows:

"365. In view of the above discussion, we answer the questions formulated in the reference in terms of the following conclusions:

365.1. Royalty is not a tax. Royalty is a contractual consideration paid by the mining lessee to the lessor for enjoyment of mineral rights. The liability to pay royalty arises out of the contractual conditions of the mining lease. The payments made to the Government cannot be deemed to be a tax merely because the statute provides for their recovery as arrears;

365.2. List II Entry 50 does not constitute an exception to the position of law laid down in M.P.V. Sundararamier & Co. v. State of A.P., (1958) 9 STC 298 : 1958 SCC OnLine SC 22 : AIR 1958 SC 468 : 1958 SCR 1422. The legislative power to tax mineral rights vests with the State Legislatures. Parliament does not have legislative competence to tax mineral rights under List I Entry 54, it being a general entry. Since the power to tax mineral



WMP No.20584 of 2025 etc.

rights is enumerated in List II Entry 50, Parliament cannot use its residuary powers with respect to that subject-matter;

365.3. List II Entry 50 envisages that Parliament can impose "any limitations" on the legislative field created by that entry under a law relating to mineral development. The MMDR Act as it stands has not imposed any limitations as envisaged in List II Entry 50;

365.4. The scope of the expression "any limitations" under List II Entry 50 is wide enough to include the imposition of restrictions, conditions, principles, as well as a prohibition;

365.5. The State Legislatures have legislative competence under Article 246 read with List II Entry 49 to tax lands which comprise of mines and quarries. Mineral-bearing land falls within the description of "lands" under List II Entry 49;

365.6. The yield of mineral-bearing land, in terms of the quantity of mineral produced or the royalty, can be used as a measure to tax the land under List II Entry 49. The decision in Goodricke Group Ltd. v. State of W.B., 1995 Supp (1) SCC 707 is clarified to this extent;

365.7. List II Entries 49 and 50 deal with distinct subject-matters and operate in different fields. Mineral value or mineral produce can be used as a measure to impose a tax on lands under List II Entry 49;

365.8. The "limitations" imposed by Parliament in a law relating to mineral development with respect to List II Entry 50 do not operate on List II Entry 49 because there



WMP No.20584 of 2025 etc.

is no specific stipulation under the Constitution to that effect; and

365.9. The decisions in *India Cement Ltd. v. State of T.N.*, (1990) 1 SCC 12, *Orissa Cement Ltd. v. State of Orissa*, 1991 Supp (1) SCC 430, para 36], *Federation of Mining Associations of Rajasthan v. State of Rajasthan*, 1992 Supp (2) SCC 239, *State of M.P. v. Mahalaxmi Fabric Mills Ltd.*, 1995 Supp (1) SCC 642, *Saurashtra Cement & Chemical Industries v. Union of India*, (2001) 1 SCC 91, *State of Orissa v. Mahanadi Coalfields Ltd.*, 1995 Supp (2) SCC 686, and *P. Kannadasan v. State of T.N.*, (1996) 5 SCC 670 are overruled to the extent of the observations made in the present case.”

8. Therefore, on *prima facie* considerations and in view of the authoritative pronouncement of the Apex Court in *Mineral Area Development Authority and another v. Steel Authority of India and another* (supra), we are unable to accept the submission of learned counsel for the petitioners that the impugned Act *per se* lacks legislative competence.

9. The other issue raised by the petitioners is with regard to the rate of tax being extortionate. For this purpose, comparative analysis has been placed for our consideration to submit that the



mineral resources form the backbone of the construction sector and particularly rough stone is an indispensable raw material for production of blue metal, M-Sand and P-Sand, and that the quarrying industry is already subject to multiple statutory levies, including lease amounts, seigniorage fee, dead rent, District Mineral Foundation contributions, Greed Fund cess and other taxes and, therefore, the levy under the impugned Act is manifestly arbitrary and confiscatory in nature.

10. By way of illustration, it is demonstrated by learned counsel for the petitioners that though seigniorage fee stands at Rs.33/- per metric ton, the mineral bearing land tax is Rs.130.26 per metric ton, which is excessive high. Thus, the measure as compared to seigniorage fee in so far as rough stone is concerned is 2.7 times. The comparative chart shows that except in case of colour granite and black granite, in other cases, as per the chart submitted before us in W.P.No.40085 of 2025 (*Kancheepuram District Stone Quarry Lease Holders Welfare Association and another*), the rates of tax imposed are more than



the seigniorage fee, and particularly in case of rough stone, the rate of tax is approximately 2.7 times the seigniorage fee. We also have taken into consideration the submission of learned counsel for the petitioners that there are other levies also. Therefore, the rates of tax on rough stone, on *prima facie* consideration, appears to be extortionate.

11. In view of the above consideration, though we are not inclined to stay the effect and operation of the impugned Act, in so far as rate of mineral bearing land tax is concerned, we are inclined to pass an interim order to the following effect:

In case the petitioners deposit 75% of the levy, the recovery of the balance 25% shall remain in abeyance, subject to petitioners filing undertaking before this court within two weeks that in the event of dismissal, the balance amount shall be deposited by each of the petitioners within two months.



WMP No.20584 of 2025 etc.

12. The prayer for grant of interim relief is accordingly partly allowed in the manner and to the extent as stated above. The interim applications seeking stay and injunction are disposed of accordingly.

13. Post these writ petitions and pending applications along with W.P.No.18386 of 2025 during second week of February, 2026.

(MANINDRA MOHAN SHRIVASTAVA,CJ) (G.ARUL MURUGAN,J)
25.11.2025

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WMP No.20584 of 2025 etc.

To:

- 1 THE ADDITIONAL CHIEF SECRETARY TO GOVERNMENT
NATURAL RESOURCES DEPARTMENT
DEPT OF GEOLOGY AND MINING
GOVERNMENT OF TAMIL NADU FORT ST. GEORGE
CHENNAI-600 009.
- 2 THE PRINCIPAL SECRETARY
INDUSTRIES (MMD-1) DEPARTMENT
GOVERNMENT OF TAMIL NADU
FORT ST. GEORGE CHENNAI-600 009
- 3 THE PRINCIPAL SECRETARY
LAW DEPARTMENT, GOVERNMENT OF TAMIL NADU
FORT ST. GEORGE, CHENNAI-600 009.
- 4 THE COMMISSIONER OF GEOLOGY AND MINING
DEPT OF GEOLOGY AND MINING
GOVERNMENT OF TAMIL NADU
GUINDY CHENNAI-600 032.
- 5 THE DISTRICT COLLECTOR
NAMAKKAL DISTRICT NAMAKKAL.
- 6 THE DISTRICT COLLECTOR
KRISHNAGIRI DISTRICT, KRISHNAGIRI.
7. THE CHIEF SECRETARY TO THE GOVERNMENT
SECRETARIAT FORT ST. GEORGE, CHENNAI- 600 009.
8. THE SECRETARY TO THE GOVERNMENT
DEPARTMENT OF LAW SECRETARIAT
FORT ST. GEORGE CHENNAI- 600 009.
9. THE DISTRICT COLLECTOR
KANCHIPURAM DISTRICT
TIRUVANNAMALAI - KANCHIPURAM RD
THAIYAR KULLAM, KANCHIPURAM- 631501.
10. THE DISTRICT COLLECTOR
CHENGALPATTU DISTRICT
DISTRICT COLLECTOR OFFICE
GRAND SOUTHERN TRUNK RD, CHENGALPATTU-603111.
11. THE ASSISTANT DIRECTOR (I/C)
GEOLOGY AND MINING,
CHENGALPATTU - 603 001.



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WMP No.20584 of 2025 etc.
THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

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W.M.P.Nos.20584 and 20585 of 2025
in W.P.No.18383 of 2025 etc.

25.11.2025