



WEB COPY

WP No. 34243 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-09-2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 34243 of 2025

and

WMP.No.38392 of 2025

1. S Pichandhi,
Proprietor, Sri Murugan Ready Mix
Concrete and Blue Metal Industries,
No. 98/3A, Sirukalambur Village,
Vellore Taluk and District,
Pincode-632 011.

Petitioner(s)

Vs

1. The Deputy State Tax Officer
Vellore Rural Assessment Circle,
Office Of The Assistant Commissioner(ST),
Fort Road, Vellore-638 201

Respondent(s)

PRAYER:- Petition filed under Article 226 of the Constitution of India, calling for the records relating to the impugned Notice of the Respondent dated 16.06.2025 in Ref .GSTIN 33AAGPP6267N2Z4/2022-2023, for levying GST on the Seigniorage fee/Royalty paid for quarrying and transporting mineral for the Financial Year 2022 -23, quash the same.



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For Petitioner(s): Mr.V.Sanjeevi

For Respondent: Mrs.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice on behalf of the respondent.

2. Learned counsel appearing for the petitioner would submit that the issue in the present case is pertaining to the Seigniorage Charges and this Court has already granted stay in a similar writ petition filed by the petitioner in W.P.No.23524 of 2025 vide order dated 30.06.2025. Therefore, he prayed to grant an order of interim stay in the present case as well.

3. Considering the submissions made by the learned counsel for the petitioner, there shall be an order of interim stay of the impugned proceedings so far as recovery proceedings alone is concerned, subject to the condition that the petitioner deposits 10% of the disputed tax to the respondent-Department, within a period of two weeks from today.

15-09-2025

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No



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To

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Office Of The Assistant Commissioner(ST),
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MOHAMMED SHAFFIQ J.

KKN

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