



W.P.No.35044 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35044 of 2025

and

WMP.Nos.39203 & 39206 of 2025

Tvl.Om Sakthi Blue Metals
Represented by its Proprietor
Mr.K.Samiyappan
No.11/1, 3rd East Street, Poonga Nagar
Sothupakkam, Cheyyar
Kancheepuram 603 319.

...Petitioner

Vs.

The Commercial Tax Officer
Office of the State Tax Officer
Madhuranthagam Assessment Circle
Chengalpattu 603 306.

...Respondent

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned Show cause notice issued by the Respondent in the



W.P.No.35044 of 2025

notice under Section 74 through FORM GST DRC 01 vide ref No.
WEB COPY

ZD330925059855U on 04.09.2025 along with the attachment vide

GSTIN:33ESIP8897F1ZW dated 04.09.2025 for the Assessment year 22-

23 and to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mrs.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate
takes notice for the respondent.

2. This Writ Petition is being disposed of at the time of admission
with the consent of the learned counsel for the Petitioner and the learned
Government Advocate for the Respondent.



W.P.No.35044 of 2025

WEB COPY

3. In this Writ Petition, the Petitioner has challenged the impugned show cause notice dated 04.09.2025 issued in FORM GST DRC-01 bearing Ref.No.ZD330925059855U. Dispute pertains to the tax period 2022-23. The case of the petitioner is that the petitioner is a licensee of minerals and that the petitioner is not liable to pay tax on Royalty/Seigniorage Fee. The matter is now pending before the Hon'ble Supreme Court and under similar circumstances, this Court has passed the following order in W.P.No.28993 of 2025 in WMP.No.32524 of 2025 operative portion of the order reads as follows:

“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-GST Department, on or before 18.08.2025.



WEB COPY



W.P.No.35044 of 2025

*Post these matters on 18.08.2025, along
with W.P.Nos.27937, 23524, 16635, 24993, 23527
& 22918 of 2025.”*

4. Considering the fact that the case petitioner is similar, this Writ
Petition stands disposed of in terms of the above observations.



WEB COPY



W.P.No.35044 of 2025
C.SARAVANAN, J.

dna

5. In case the petitioner has already deposited 10% no further amount is required to be deposited for the present. The respondent to await for order of the Hon'ble Supreme Court. Connected Writ Miscellaneous Petitions are closed. No costs.

05.11.2025

Index : Yes/No

Speaking order : Yes/No

Neutral Case Citation : Yes/No

dna

To

The Commercial Tax Officer
Office of the State Tax Officer
Madhuranthasam Assessment Circle
Chengalpattu 603 306.



WEB COPY



W.P.No.35044 of 2025

W.P.No.35044 of 2025

and

WMP.Nos.39203 & 39206 of 2025