



W.P.Nos.35883 and 35889 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.35883 and 35889 of 2025

and

W.M.P.Nos.40129, 40130, 40138 and 40143 of 2025

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

... Petitioner in both W.Ps

Vs.

The Deputy State Tax Officer,
Vellore Rural Assessment Circle,
office of the Assistant Commissioner (ST),
Fort Road,
Vellore – 638 201.

... Respondent in both W.Ps

Prayer in W.P.No.35883 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records relating to the impugned Notice of the Respondent dated 16.06.2025 in Ref:GSTIN:33AAGPP6267N2Z4/2021-2022, for levying GST on the Seigniorage fee/Royalty paid for quarrying and transporting mineral for the Assessment Year 2021-22, quash the same.



W.P.Nos.35883 and 35889 of 2025

Prayer in W.P.No.35889 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records relating to the impugned Notice of the Respondent dated 16.06.2025 in Ref:GSTIN:33AAGPP6267N2Z4/2020-2021, for levying GST on the Seigniorage fee/Royalty paid for quarrying and transporting mineral for the Assessment Year 2020-21, quash the same.

For Petitioner : Mr.V.Sanjeevi
(in both W.Ps)

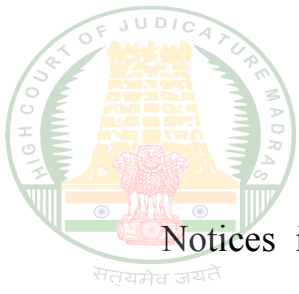
For Respondent : Ms.Amirtha Poonkodi Dinakaran
(in both W.Ps) Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. These Writ Petitions are being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the impugned



W.P.Nos.35883 and 35889 of 2025

Notices in FORM GST DRC – 01A dated 16.06.2025 for the Tax Period

2021-2022 and 2020 – 2021 respectively.

4. The learned counsel for the Petitioner submits that the issue is now pending before the Hon'ble Supreme Court, as the dispute pertains to levy of GST on the Seigniorage fee/Royalty paid for quarrying and transporting mineral.

5. Considering the fact that the issue is pending before the Hon'ble Supreme Court, I am inclined to dispose of these Writ Petitions at the admission stage, by directing the Respondent to keep all the proceedings in abeyance.

6. The Respondent shall await the orders to be passed by the Hon'ble Supreme Court and thereafter proceed in accordance with law. The Petitioner shall however deposit 10% of the disputed tax as security, in line with the directions issued in the Petitioner's own case earlier.

7. These Writ Petitions stand disposed of with the above observations.
No costs. Connected Miscellaneous Petitions are closed.



W.P.Nos.35883 and 35889 of 2025

WEB COPY

25.09.2025

Neutral Citation : Yes / No

jas

To

The Deputy State Tax Officer,
Vellore Rural Assessment Circle,
office of the Assistant Commissioner (ST),
Fort Road,
Vellore – 638 201.

C.SARAVANAN, J.

jas



WEB COPY



W.P.Nos.35883 and 35889 of 2025

W.P.Nos.35883 and 35889 of 2025
and
W.M.P.Nos.40129, 40130, 40138 and 40143 of 2025

25.09.2025