



WEB COPY

WP No. 41791 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41791 of 2025

AND

WMP NO. 46987 OF 2025, WMP NO. 46989 OF 2025

1. Sai Jothi quarry

Rep by Managing Partner Sai Prakash

Leo Muthu , No 41 Leo complex

Madley Road T.Nagar Chennai 17

Petitioner(s)

Vs

1. The Assistant Commissioner ST

T.Nagar Assessment circle, No. 46

Mylapore Taluk office Building, 2nd

floor Greenways Road, R.A Puram

Chennai 28

Respondent(s)

PRAYER

calling for the records relating to the impugned Notice of the Respondent dated 13.08.2025 in Ref- GSTIN 33ABJFS8191GIZU/ 2020-2021, for levying and demanding GST on the Seigniorage fee/Royalty paid for quarrying and transporting mineral along with interest and penalty for the Assessment Year 2020 - 21, quash the same, pass



For Petitioner(s): V.Sanjeevi
K.Muthukumarasamy

For Respondent: Mrs. K. Vasanthamala
Government Advocate

ORDER

Mrs. K. Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is 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 this Writ Petition, the Petitioner has challenged the impugned Notice dated 13.08.2025 for the Tax Period 2020-2021.

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 this Writ Petition 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. This Writ Petition stands disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

06-11-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

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C.SARAVANAN J.

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