



WEB COPY



W.P.Nos.42143 and 42151 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42143 of 2025 and 47193 & 47194 of 2025
and
W.P.No.42151 of 2025 and 47202 & 47205 of 2025

Ramasamy Gunasekar

... Petitioner in both cases

Vs.

1.The Assistant Commissioner (ST),
Palladam - II Assessment Circle,
Palladam, Tiruppur.

2. The Branch Manager,
Canara Bank,
4/687, Trichy Main Road,
Near Bus Stand, Karanampettai, Tiruppur.

... Respondents in both cases

Prayer in W.P.No.42143 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent leading to the issuance of Impugned Order passed by the 1st respondent dated 12.06.2024 vide Ref.No.ZD330624098979J/2020-21 and quash the same, and consequently direct the 2nd respondent to forthwith de-freeze the petitioner's bank account and lift any attachment made and shall pass a fresh speaking order in accordance with law.



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Prayer in W.P.No.47193 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the 1st respondent leading to the issuance of Impugned Order passed by the 1st respondent dated 12.06.2024 vide Ref.No.ZD3306240988216/2019-20 and quash the same, and consequently direct the 2nd respondent to forthwith de-freeze the petitioner's bank account and lift any attachment made and shall pass a fresh speaking order in accordance with law.

For Petitioner : Mr.A.G.Sathyanarayana in both cases
For Respondent : Mr.TNC Kaushik,
Additional Government Pleader
in both cases

COMMON ORDER

By this common order, both Writ Petitions are being disposed of at the admission stage itself.

2. In these writ petitions, the petitioners have challenged the impugned orders, both dated 12.06.2024, passed for the tax period 2019-2020 and 2020-2021.

3. By the impugned orders, the proposals made in the notices have been confirmed. Prima facie, the issues involved appear to be pending before the Hon'ble Supreme Court, and all further proceedings have been stayed, awaiting



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further orders of the Hon'ble Supreme Court. The issue pertains to whether the payment of seigniorage charges constitutes a supply, as it is a right granted in return for consideration in the form of charges collected. The mining contractors are given the right to extract and explore minerals upon payment of seigniorage fees to the Government, as provided under the Mines and Minerals (Development and Regulation) Act, 1957.

4. It is recorded that the petitioner has already paid the amount prior to the passing of the impugned orders. The matter is remitted back to the respondent to pass a fresh order after the Hon'ble Supreme Court decides the issue.

5. **These Writ Petitions are disposed of** with the above directions. As the petitioner has already paid the tax and liability, the respondent is directed to instruct the bank that the attachment shall stand automatically lifted. No costs. Consequently, connected W.M.Ps are closed.

10.11.2025

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Neutral Citation : Yes / No



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To:

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Palladam - II Assessment Circle,
Palladam, Tiruppur.
2. The Branch Manager,
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C.SARAVANAN, J.

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