IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42315 of 2025
and
W.M.P.Nos.47326 and 47327 of 2025

Stonemark Engineering Private Limited,
63B-72, Adavanapalli Village,
Near Venkatesapuram,
Hosur Taluk, Krishnagiri District. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Hosur North – II Circle,
Hosur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Urgent Notice of the Respondent dated 15.10.2025 in GST No.33AAKCS6969F1ZX, for the Assessment Years 2017-18 to 2022-23, in so far as the demand relates to the tax of Rs.54,41,434/- levied on seigniorage fee paid to the Department of Geology and Mining, Krishnagiri District, quash the same.

For Petitioner : Mr.V.Sanjeevi

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 learned Government Advocate for the Respondent.

3. The issue is now squarely covered by the decision of this Court rendered in W.P.Nos.35883 and 35889 of 2025 vide order dated 25.09.2025 in the case of ***S.Pichandhi*** Vs. ***The Deputy State Tax Officer***. Operative portion of the said order reads as under:-

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

4. In view of the above, this Writ Petition stands disposed of. No costs. Connected Writ Miscellaneous Petitions are closed.

11.11.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST),
Hosur North – II Circle,
Hosur.

C.SARAVANAN, J.

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