IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.46943 & 46946 of 2025
and
W.M.P.Nos.52432, 52434 & 52438 of 2025

C.SARAVANAN,J.,

These cases are listed under the caption "for being mentioned".

2. The learned counsel for the petitioner has brought to the attention of this Court that there is a mistake in the transcription in the order of this Court dated 09.01.2026 which modified the earlier order dated 05.12.2025 of this Court.

3. The learned Government Advocate for the Respondent also confirms the same.

4. In the order dated 25.09.2025 of this Court in the case of one S.Pichandhi in W.P.Nos.35883 and 35889 of 2025, this Court has held 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."

5. These Writ Petitions are disposed of in terms of the aforesaid order dated 25.09.2025 in W.P.Nos.35883 and 35889 of 2025, directing the petitioner to deposit 10% of the disputed tax as a security as ordered above.

6. Considering the same, order dated 09.01.2025 is recalled and instead Paragraph Nos.3 to 12 of the order dated 05.12.2025 shall be modified as follows:-

> "**(3) In these Writ Petitions, the petitioner has challenged the impugned Show Cause Notices dated 24.07.2025 for the Tax period 2021-2022 and 2022-2023 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 similar cases earlier.

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

7. Registry is directed to carry out necessary corrections and issue fresh order copy to the parties.

19.01.2026

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<u>Note: Issue order copy on 23.01.2026</u>

C.SARAVANAN, J.

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W.P.Nos.46943 & 46946 of 2025 and
W.M.P.Nos.52432, 52434 & 52438 of 2025

19.01.2026