



WEB COPY

WP Nos. 46494, 46496, 46499 & 46503 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 46494, 46496, 46499 & 46503 of 2025

AND

**WMP Nos. 51859, 51847, 51852, 51848, 51858, 51866,
51865 and 51853 of 2025**

M/s. Esteem Granites,
Rep By Its Proprietor,
K.Paramasivam,
O, Siruvalai Village,
Villupuram 605402.

..Petitioner in all W.Ps.

Vs

The Assistant Commissioner (ST) (FAC)
Villupuram-I, Assessment Circle,
Master Plan Complex, Collectorate,
Villupuram.

..Respondent in
W.P.No.46494/2025

The Proper Officer/ Assistant Commissioner (ST)
(FAC)
Villupuram-I Assessment Circle,
Master Plan Complex, Collectorate,
Villupuram.

..Respondent in
W.P.Nos.46496, 46499 &
46503/2025

PRAYER in WP No. 46494 of 2025– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the



records of the respondent in his proceeding in GSTIN 33ADOPP9589L2ZF /2019-20 and quash the proceeding dated 09.09.2025 issued therein.

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PRAYER in WP No. 46496 of 2025– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records of the respondent in his proceeding in GSTIN 33ADOPP9589L2ZF /2020-21 and quash the proceeding dated 02.06.2025 issued therein.

PRAYER in WP No. 46499 of 2025– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records of the respondent in his proceeding in GSTIN 33ADOPP9589L2ZF /2021-22 and quash the proceeding dated 02.06.2025 issued therein.

PRAYER in WP No. 46503 of 2025– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records of the respondent in his proceeding in GSTIN 33ADOPP9589L2ZF/2022-23 and quash the proceeding dated 02.06.2025 issued therein.

(In all W.Ps.)

For Petitioner(s):

Mr.B.Raveendran

For Respondent(s):

Ms.Amirthapoonkodi
Dinakaran,
Government Advocate



COMMON ORDER

Ms.Amirthapoonkodi Dinakaran, learned Government Advocate takes notice for the Respondent in all the Writ Petitions.

2.By this common order, all the Writ Petitions are disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3.In these Writ Petitions, the Petitioner has challenged the respective orders passed for the tax periods 2019-20, 2020-21, 2021-22 and 2022-23, dated 09.09.2025, 02.06.2025, 02.06.2025 and 02.06.2025 respectively. In these Writ Petitions, the Petitioners challenged the impugned notices in DRC-01A for the respective periods.

4.In similar matters, this Court has remitted the case back to the Respondent to pass a fresh order and to await for the orders of the Hon'ble Supreme Court as the issue pertains to payment of Seigniorage fees paid to the Government.



5. There are two components in the impugned notices. One pertains to payment of Seigniorage fees payable to the Government and the other relates to outward supply of granites by the Petitioner. In these Writ Petitions, the Petitioner has confined the challenge to the proposal to levy GST on Seigniorage fees on reverse tax basis.

6. The learned counsel for the Petitioner firmly concedes that the Petitioner will give a reply in so far as the other issue relating to sale of granites.

7. Recording the above submission, there shall be a direction to the Respondent to split the proposal in impugned intimations in DRC-01A dated 09.09.2025, 02.06.2025, 02.06.2025 and 02.06.2025 respectively into two parts:

(i) Pertaining to payment of Seigniorage fees on reverse tax basis. On the said amount, the Petitioner shall deposit 10% of the disputed tax proposed to be demanded in the respective intimations in DRC-01A dated 09.09.2025, 02.06.2025, 02.06.2025 and 02.06.2025 respectively, in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

(ii) the Respondent shall await further orders of the Hon'ble Supreme Court of India before passing further orders on the tax on Seigniorage fees.



(iii) As far as the other issue relating to sale/supply of granite and penalty and interest if any, the Respondents are directed to pass appropriate orders after receiving reply from the Petitioner.

8. With the above directions, all the Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

28-11-2025

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

GSA

To

1. The Assistant Commissioner (ST) (FAC)

Villupuram-I, Assessment Circle,

Master Plan Complex, Collectorate,
Villupuram.

2. The Proper Officer/ Assistant Commissioner (ST) (FAC)

Villupuram-I Assessment Circle,

Master Plan Complex, Collectorate,
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C.SARAVANAN J.

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