



W.P(MD)Nos.22159 to 22162 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)Nos.22159 to 22162 of 2025

and

W.M.P(MD)Nos.17253, 17254, 17267 and 17308 of 2025

W.P(MD)No.22159 of 2025

M/s.Marginal M Sand,
Rep by its Proprietor
S.Abraham Muller,
33AHLPA8127G2ZK
1/292, Nathikudi,
Sivakasi

... Petitioner

Vs.

1.The State Tax Officer (Roving Squad -1),
O/o. the Joint Commissioner (ST) (Int),
Commercial Tax Building,
Virudhuangar.

2.The Assistant Commissioner (ST) -I,
Commercial Tax Building,
Sivakasi.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in Ref.No 33AHLPA8127G2ZK /2018-19 dated 28.03.2024 on the file of the first respondent and quash the same as illegal, arbitrary, against the principles



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of natural justice and pass such further or other orders as this Court may deem fit and necessary in the facts and circumstances of the case.

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For Petitioner : Mr.S.Karunakar

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

W.P(MD)No.22160 of 2025

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Virudhuangar

2.The Assistant Commissioner (ST) -I,
Commercial Tax Building,
Sivakasi.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in Ref.No 33AHLPA8127G2ZK /2019-20 dated 12.06.2024 on the file of the first respondent and quash the same as illegal, arbitrary, against the principles of natural justice and pass such further or other orders as this Court may deem fit and necessary in the facts and circumstances of the case.



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For Petitioner

: Mr.S.Karunakar

For Respondents

: Mr.R.Suresh Kumar
Additional Government Pleader

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2.The Assistant Commissioner (ST) -I,
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Sivakasi.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in Ref.No 33AHLPA8127G2ZK /2020-21 dated 12.06.2024 on the file of the first respondent and quash the same as illegal, arbitrary, against the principles of natural justice and pass such further or other orders as this Court may deem fit and necessary in the facts and circumstances of the case.

For Petitioner

: Mr.S.Karunakar



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For Respondents

: Mr.R.Suresh Kumar
Additional Government Pleader

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... Petitioner

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2.The Assistant Commissioner (ST) -I,
Commercial Tax Building,
Sivakasi.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records in Ref.No 33AHLPA8127G2ZK /2021-22 dated 12.06.2024 on the file of the first respondent and quash the same as illegal, arbitrary, against the principles of natural justice and pass such further or other orders as this Court may deem fit and necessary in the facts and circumstances of the case.

For Petitioner

: Mr.S.Karunakar

For Respondents

: Mr.R.Suresh Kumar
Additional Government Pleader



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COMMON ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondents.

2. These writ petitions have been filed challenging the respective impugned orders dated 28.03.2024 and 12.06.2024 passed for the assessment years 2018-2019 to 2021-2022.

3. The dispute in these writ petitions pertains to the levy of GST on royalty payable to the Government. The impugned orders have confirmed the demand, however, the recovery proceedings are kept in abeyance.

4. However, it is noticed that recovery has been initiated and part of the tax has also been recovered after the passing of the impugned orders on the above-mentioned dates. The issue is regarding the GST payable on the royalty is now the subject matter of appeal before the Hon'ble Supreme Court in the case *Udaipur Chambers of Commerce and Industry and others Vs. Union of India and others*.



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5. Considering the same, these writ petitions are disposed of to await for the orders of the Hon'ble Supreme Court in the aforesaid case. Pending further orders, all the recovery proceedings shall be kept in abeyance.

6. However, liberty is granted to the petitioner to keep the issue alive by filing a statutory appeal before the Appellate Commissioner within a period of 30 days from the date of receipt of a copy of this order. Since limitation has expired, the appellate Commissioner shall entertain the appeal without reference to limitation and shall await for the orders of the Hon'ble Supreme Court. No costs. Consequently, the connected miscellaneous petitions are closed.

19.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

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C.SARAVANAN, J.

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