



WEB COPY



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W.P.(MD)NO.29295 OF 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.10.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.29295 of 2025 AND
W.M.P.(MD)Nos.22645 & 22646 of 2025

Nagem Cori,
Rep. by its Proprietor,
Aliar Urawther Ibrahim Kunju,
No.7/182-2, Main Road, Ariyanayagipuram,
K.M.Meenachipuram – 627 862. ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Tenkasi,
O/o.the Assistant Commissioner
(State Tax), Near Yaanaipalam,
Tenkasi – 627 811. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records from the file of the respondent in the impugned show cause notice in Reference No.ZD331224065197H in GSTIN/ID No.33AEGP16630C1Z0 dated 09.12.2024 and the impugned order in Reference No.ZD330625116190U in GSTIN/1D No.33AEGP16630C1Z0 dated 12.06.2025 issued for the F.Y.2021-22 and quash the same as without jurisdiction and violative of principles of natural justice, erroneous on facts and law.



For Petitioner : Mr.D.Kanagasundaram

For Respondent : Mr.R.Sureshkumar,
Additional Government Pleader.

* * *

ORDER

Heard both sides.

2. The writ petitioner challenges the impugned assessment order whereby GST has been levied on royalty and seigniorage charges payable on account of the writ petitioner's mining activities.

3.The case of the petitioner is that on mining activity, no GST is payable. The issue is awaiting final decision from the Hon'ble Supreme Court in a batch of cases in ***Udaipur Chambers of Commerce and Industry and Others Vs. Union of India and Others (Special Leave to Appeal (C)No.37326 of 2017)***. The Madras High Court has been taking a consistent stand keeping the recovery proceedings in abeyance pending disposal of the appeal by the Hon'ble Supreme Court. Assessment order was passed on 12.06.2025. The petitioner is given liberty to file statutory appeal to



keep the issue alive. If the appeal is filed within a period of four weeks from the date of receipt of a copy of this order, it shall be numbered without reference to limitation. The petitioner need not make any pre-deposit in view of the decision of the Hon'ble Supreme Court.

4.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

25.10.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

To:

The Deputy State Tax Officer-1,
Tenkasi, O/o.the Assistant Commissioner
(State Tax), Near Yaanaipalam,
Tenkasi – 627 811.



WEB COPY



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G.R.SWAMINATHAN,J.

PMU

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