



W.P(MD)No.32119 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 12.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32119 of 2025

and

W.M.P.(MD)Nos.25265 and 25266 of 2025

R.R.Construction,
Represented by its Partner,
R.Saravanan.
No.4-D, N.C.C. Office Road,
Visalatichipuram,
Madurai North Taluk,
Madurai - 625 014.

... Petitioner

Vs.

The Deputy State Tax Officer-2,
Chokikulam Assessment Circle,
Office of the Assistant Commissioner (State Tax),
4th Floor, Commercial Taxes Building,
Dr. Thangaraj Salai,
Madurai - 625 020.

... Respondent

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 relating to the impugned notice of the respondent dated 09.10.2025, for levying GST on the Seigniorage fee / Royalty and DMFT paid for quarrying and transporting mineral for the Tax Period 2021-2022, quash the same.

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For Petitioner : Mr.Muthukumara Samy

For Respondent : Mr.R.Suresh Kumar,
Addl. Government Pleader.

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ORDER

Heard both sides.

2.This writ petition is being disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Government Advocate for the respondent.

3.In this writ petition, the petitioner has challenged the impugned notice of the respondent, dated 19.10.2025 for levying GST on the Seigniorage fee / Royalty and DMFT paid for quarrying and transporting mineral for the tax period 2021-2022.

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.

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5.Considering the fact that the issue is pending before the Hon'ble Supreme Court, I am inclined to dispose of this writ petition 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.This writ petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

12.11.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:
The Deputy State Tax Officer-2,
Chokikulam Assessment Circle,
Office of the Assistant Commissioner (State Tax),
4th Floor, Commercial Taxes Building,
Dr. Thangaraj Salai, Madurai - 625 020.

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G.R.SWAMINATHAN, J.

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