



W.P(MD)No.32352 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 12.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.32352 of 2025

and

W.M.P.(MD)No.25450 of 2025

Tvl. Rajapalayam Cement & Chemicals Ltd.,
Represented by its Director,
T.Venkatarajagopalan,
33AAACR7431B1ZX,
Shenthattia Puram Pudur,
Arunkankulam,
Rajapalayam.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Rajapalayam 1 Assessment Circle
Rajapalayam.

... 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 in GST DRC 07 Ref.No.ZD3302252735869 dated 26.02.2025 on the file of the respondent and quash the same as illegal, arbitrary, against the principles of natural justice.



W.P(MD)No.32352 of 2025

For Petitioner : Mr.S.Karunakar

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

WEB COPY

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 26.02.2025. The petitioner is given liberty to file statutory file to keep the issue alive. If the appeal is filed within a period of four

2/4



W.P(MD)No.32352 of 2025

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.

12.11.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
ias

To:

The Assistant Commissioner (ST),
Rajapalayam 1 Assessment Circle
Rajapalayam.



WEB COPY



W.P(MD)No.32352 of 2025

G.R.SWAMINATHAN, J.

ias

W.P(MD)No.32352 of 2025

12.11.2025