



WEB COPY



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W.P.(MD)NO.34684 OF 2025

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 28.11.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P.(MD)No.34684 of 2025 AND**  
**W.M.P.(MD)Nos.27407 & 27409 of 2025**

C.Maheswari

... Petitioner

Vs.

The State Tax Officer,  
Sengottai,  
Tenkasi District.

... Respondent

**Prayer:** Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned notice of the respondent dated 29.10.2025 for levying GST of Rs.4,48,588/- on the Seigniorage fee / Royalty and DMFT paid for quarrying and transporting mineral for the tax period 2020-2021 and quash the same.

For Petitioner : Mr.V.Sanjeevi

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

\* \* \*

**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 29.10.2025 for levying GST of Rs.4,48,588/- on the Seigniorage fee / Royalty and DMFT paid for quarrying and transporting mineral for the tax period 2020-2021.

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.

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.

7.This writ petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

**28.11.2025**

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

**To:**

The State Tax Officer,  
Sengottai,  
Tenkasi District.



WEB COPY



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W.P.(MD)NO.34684 OF 2025

**G.R.SWAMINATHAN,J.**

PMU

**W.P.(MD)No.37684 of 2025**

**28.11.2025**