



WEB COPY



W.P.No.604 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.604 of 2026
and
W.M.P.Nos.729 and 730 of 2026

M/s. Aga Exports
Rep. By its Proprietor,
Mrs. Mariam Banu,
No.378/3, Chendarapalli,
Krishnagiri – 635 203.

... Petitioner

Vs.

The State Tax officer (FAC),
Intelligence Division,
Office of the Joint Commissioner (ST) (Intelligence),
2nd and 3rd Floor, No.3/47,
Sapthagiri Complex, Hosur Division,
Hosur – 635 109.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the respondent in his proceeding in GSTIN: 33AJEPM1328G1ZM/2019-20 and quash the notice dated 09.12.2025 issued therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

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 Notice in FORM GST DRC – 01 dated 09.12.2025 issued for the Tax Period 2019-2020.

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 further proceedings in abeyance.



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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, within a period of thirty (30) days from the date of receipt of a copy of this order.

7. This Writ Petition stands disposed of with the above observations.
No costs. Connected Miscellaneous Petitions are closed.

09.01.2026

Neutral Citation : Yes / No

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To

The State Tax Officer (FAC),
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Office of the Joint Commissioner (ST) (Intelligence),
2nd and 3rd Floor, No.3/47,
Sapthagiri Complex, Hosur Division,
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C.SARAVANAN, J.

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