W.P. No.5048 of 2026
and
W.M.P. Nos. 5608 and 5609 of 2026

C.SARAVANAN,J.

This case was listed today under the caption 'for being mentioned' at the instance of the learned counsel for the petitioner.

2. It is submitted by the learned counsel for the petitioner that there is a typographical error in the order dated 12.02.2026 in as much it records that there was no reply filed by the petitioner to the Show Cause Notice in Form GST DRC-01 dated 24.07.2025 that preceded the impugned order.

3. The learned counsel for the petitioner has also filed a Memo dated 16.03.2026 to that effect.

4. The learned counsel for the Respondents raises no objection for the above contention and also confirms the same.

5. Recording the above, Paragraph No. 3 of the order dated 12.02.2026 shall be modified as follows:-

> "3. In this writ petition, the petitioner has challenged the impugned order assessment order dated 21.01.2026 which was preceded by a Show Cause Notice in Form GST DRC-01 dated 24.07.2025 to which the petitioner filed a reply on 15.10.2025, pursuant to which the impugned assessment order has been passed."

6. Further, Paragraph Nos. 5, 8 and 10 shall be deleted and Paragraph No. 9 shall be modified as follows:-

> "9. In case, the petitioner complies with the above stipulations, the Respondent shall thereafter proceed to pass a final order in line with the order of the Hon'ble Supreme Court on payment of Seigniorage Fee or Royalty Fee for quarrying."

7. The other aspects of the order dated 12.02.2026 shall remain unaltered.

8. Registry is directed to carry out the necessary corrections and issue fresh order copies to the parties.

23.03.2026

AT

C.SARAVANAN,J.

AT

W.P. No.5048 of 2026 and
W.M.P. Nos. 5608 and 5609 of 2026

23.03.2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 5048 of 2026
and
W.M.P. Nos. 5608 and 5609 of 2026

Uma Blue Metals,
Represented by its Partner,
K. Raamamohan,
Vettaikarakuppam,
Kodur Post,
Cheyyur Taluk,
Kancheepuram – 603 305. ... Petitioner

Vs.

The State Tax Officer,
Maduranthakam Assessment Circle,
Car Street, Maduranthakam,
Chengalpattu District. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order of the respondent passed in the proceedings in Ref: GSTIN: 33AACFU9154B1ZE/2020-2021, dated 21.01.2026 for levying GST on the Seigniorage fee / Royalty and DMFT charges paid for quarrying and transporting mineral for the tax period F.Y.2020-21 and quash the same.

For Petitioner : Mr. V. Sanjeevi
For Respondent : Mrs. P. Selvi,
Government Advocate

ORDER

Mrs. P. Selvi, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment order dated 21.01.2026, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.07.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 21.01.2026.

4. By the impugned Assessment Order, the demand was confirmed against the petitioner for the Tax Period 2020 – 2021.

5. Under similar circumstances, cases have been remitted back to the Respondent to pass a order(s) on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the

Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties, namely the Assessee and the Revenue, the case is remitted back to the Respondent to pass an order subject to the Petitioner depositing 10% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Recovery of balance tax shall be however subject to orders of the Hon'ble Supreme Court on payment of Seigniorage fee or Royalty fee for quarrying. In case decision of the Hon'ble Supreme Court is in favour of the Petitioner, the tax amount now directed to be pre-deposit shall be refunded back or re-credited in the Petitioner's Electronic Cash Register. In case, the Hon'ble Supreme Court decides the case against the Petitioner, the Petitioner shall pay the tax amount subject to such amount as may be ordered to be paid.

8. Therefore, the Petitioner shall also file a reply to the Show Cause Notice dated 24.07.2025 in GST DRC-01 together with requisite documents to substantiate the defence within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order in line with the order of the Hon'ble Supreme Court on payment of Seigniorage fee or Royalty fee for quarrying. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that attachment of Petitioner's bank account shall be lifted subject to Petitioner depositing 10% of the disputed tax as ordered above and subject to Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Show Cause Notice.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

12.02.2026

Index: Yes / No
Neutral Citation: Yes / No
AT

To:
The State Tax Officer,
Maduranthakam Assessment Circle,
Car Street, Maduranthakam,
Chengalpattu District.

C.SARAVANAN, J.

AT

W.P. No. 5048 of 2026 and
W.M.P. Nos. 5608 and 5609 of 2026

12.02.2026