IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3889 of 2026
and
WMP.Nos.4294 & 4296 of 2026

Sri Devarajaa M Sand
Rep. by its Authorized Representative
M Sakthivel, S. F .Nos.78/1a, 78/1b, 78/2, 78/3,
Kothepetta Village, Krishnagiri-635 001.

..Petitioner(s)

Vs

The State Tax Officer (FAC)
O/o.The Assistant Commissioner(ST)
Krishnagiri-1 Assessment Circle,
Hosur Division, Krishnagiri.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records of the respondent in his proceeding in GSTIN: 33ADJFS3912K1ZY/2019-20 and quash the proceeding dated 30.09.2025 passed therein.

For Petitioner(s): Mr.Raveendran B

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 Show Cause Notice issued under Section 74 of the respective GST Enactments for the tax period 2019-2020. The proposal in the impugned Show Cause Notice relates to the levy of tax on District Mineral Foundation Trust (DMFT) charges. The petitioner has already suffered a separate order on 11.04.2025 insofar as the tax of seigniorage fee is concerned. The second demand pertains to the alleged tax liability on account of the supply of granite.

4. As such, there is no scope for interference with the show cause proceedings initiated under the impugned Show Cause Notice. It is for the petitioner to submit a reply to the said notice and await the orders to be passed by the respondent in response thereto.

5. It is open to the petitioner to place reliance on the relevant circulars issued by the Central Board of Indirect Taxes and Customs, which convey that no tax is payable insofar as the first item is concerned. The respondent shall consider the same and pass appropriate orders in accordance with law. In view of the above, this writ petition is liable to be dismissed.

6. Accordingly, this writ petition is dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

05-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

av

To

The State Tax Officer (FAC)
o/o.The Assistant Commissioner(ST)
Krishnagiri-1 Assessment circle
Hosur Division, Krishnagiri.

C.SARAVANAN, J.

av

WP No. 3889 of 2026
and
WMP.Nos.4294 & 4296 of 2026

05-02-2026

(1/2)