IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.6885, 6889, 6891, 6898 and 6901 of 2026
and
W.M.P.Nos.7497, 7498, 7501, 7502, 7503, 7505, 7514, 7515, 7516
and 7520 of 2026

Tvl.O.K.Kumar ... Petitioner in all W.Ps.

Vs.

The State Tax Officer,
(Also Known as Commercial Tax Officer)
Kondalampatty Assessment Circle,
Salem. ... Respondent in all W.Ps.

Prayer in W.P.No.6885 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in Form GST DRC – 07 with Reference No.ZD331025170819B dated 16.10.2025 issued along with detailed order in GSTIN:33AURPK0435E1ZV/2019-20 dated 16.10.2025 and quash the same.

Prayer in W.P.No.6889 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in Form GST DRC – 07 with Reference No.ZD331025176782E dated 16.10.2025 issued along with detailed order in GSTIN:33AURPK0435E1ZV/2020-21 dated 16.10.2025 and quash the same.

Prayer in W.P.No.6891 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in Form GST DRC – 07 with Reference No.ZD3310251769870 dated 16.10.2025 issued along with detailed order in GSTIN:33AURPK0435E1ZV/2021-22 dated 16.10.2025 and quash the same.

Prayer in W.P.No.6898 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in Form GST DRC – 07 with Reference No.ZD331025177454I dated 16.10.2025 issued along with detailed order in GSTIN:33AURPK0435E1ZV/2022-23 and quash the same.

Prayer in W.P.No.6901 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in Form GST DRC – 07 with Reference No.ZD3310251776586 dated 16.10.2025 issued along with detailed order in GSTIN:33AURPK0435E1ZV/2023-24 and quash the same.

For Petitioner (in all W.Ps) : Mr.N.Chandirasekar

For Respondent (in all W.Ps) : Mr.V.Prashanth Kiran
Government Advocate

COMMON ORDER

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

2. These Writ Petitions are 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 these Writ Petitions, the Petitioner has challenged the impugned Assessment orders all dated 16.10.2025 passed for the respective Tax Periods from 2019-2020 to 2023-2024 under Section 74 of the respective GST enactments on payment of Seigniorage fee or Royalty fee for quarrying.

4. The learned counsel for the Petitioner would submit that the impugned demand has been made in the name of the Petitioner, even though, the Petitioner has obtained GST Registration only on 19.06.2024.

5. It is submitted that earlier the Petitioner had entered into a Partnership Firm and signed a Partnership agreement, pursuant to which a Partnership firm in the name of ARK Blue Metals was constituted on

01.04.2014 and the GST Registration was also obtained in the name of ARK Blue Metals on 02.08.2018 and that the said Firm has been discharged the tax liability.

6. The learned counsel for the Petitioner has drawn attention to Form GSTR - 9 filed in the name of the said firm to substantiate the aforesaid payment made by the said Firm. However, a cursory reading of the GSTR - 9 filed in the name of the said firm indicates that the amount declared in the GSTR - 9 is different from the amount confirmed vide Assessment order dated 16.10.2025 for the tax period 2019-2020.

7. It appears that the Petitioner has been issued a license by the State of Tamil Nadu on the strength of the same. The Petitioner has signed a Partnership deed dated 01.04.2014 with others and has been carrying on business in the name of ARK Blue Metals to which the returns have been filed for the respective tax periods.

8. *Prima facie*, there are indications that the Petitioner has also been doing business and therefore the impugned demand has been confirmed against the Petitioner.

9. It is noticed that the issue on payment of Seigniorage fee or Royalty fee for quarrying now pending before the Hon'ble Supreme Court.

10. Therefore, these cases are remitted back to the Respondent to pass fresh orders subject to the Petitioner depositing 10% of the disputed tax confirmed vide each impugned orders 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.

11. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Orders all dated 16.10.2025 as an addendum to the respective Show Cause Notices.

12. 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.

13. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass final orders 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.

14. It is made clear that attachment of Petitioner's bank account shall be lifted subject to Petitioner depositing 10% of the disputed tax confirmed vide each of the impugned orders 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.

15. 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.

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

17. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

23.02.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer,
(Also Known as Commercial Tax Officer)
Kondalampatty Assessment Circle,
Salem.

C.SARAVANAN, J.

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